Ohio | Department of Taxation

Federal Adjusted Gross Income (FAGI) Billing Program

Ohio law (Revised Code section 5747.02(A)(3) requires taxpayers to file certain information on their return consistent with the information reported on their federal return. On March 1, 2022, the Ohio Department of Taxation (ODT) will begin mailing Federal Adjusted Gross Income (FAGI) billing notices for tax year 2019 to taxpayers who had a discrepancy between what was reported on the federal income tax return and what was reported on the Ohio individual income tax return. The FAGI billing notice summarizes "As Filed" and "As Corrected" amounts for federal adjusted gross income, exemptions and/or filing status and the total amount owed (additional tax due plus interest) to ODT because of the adjustments.

TO AVOID AN ASSESSMENT AND ADDITIONAL CHARGES, TAXPAYERS MUST RESPOND TO THE BILLING NOTICE IMMEDIATELY.

Taxpayers who **agree** with the total amount owed as calculated on ODT's FAGI billing notice do not need to file an amended return and can pay via any of the options on the notice or visit tax.ohio.gov/pay for electronic payment options.

Taxpayers who **disagree** with the changes must obtain a Tax Account Transcript **from the IRS**. Once received, send a copy of the Tax Account Transcript along with a copy of the FAGI billing notice using any of the options listed on the notice or by visiting tax.ohio.gov/ONRS.

Failure to respond to the notice will result in the issuance of an assessment and further collection action that may subject taxpayers to the following interest and penalties as prescribed by Ohio law:

- The interest rate on any unpaid tax due is set annually. For a complete list of the annual certified interest rates, visit tax.ohio.gov/interest.
- Late payment penalty is double the amount of interest due.

For more information, you can view an interactive notice or a tutorial explaining the billing notice at tax.ohio.gov. To access, select Self Help eLibrary and choose the following notice:

- Notice 5002 – Individual Income – FAGI Billing

If you have additional questions or need assistance, visit tax.ohio.gov/FAQ to view our frequently asked questions. You can also contact ODT by email at tax.ohio.gov/EmailUs or call 1-888-405-4091 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment) to speak with a representative.