



PO Box 1090
Columbus, OH 43216-1090
tax.ohio.gov

XXXX XXXX XXXX XXXX XXXX XX

NAME
ADDRESS

DATE
Contact ID: XXXXXXXXXXXX

RE: Ohio Tax Account #: XXXXXXXXX
Tax Type: School District Withholding
Form Type: SD 141 School District Employer's Annual Reconciliation of Tax Withheld
Tax Year: 20XX
Audit Type: Delinquency
Assessment #: XXXXXXXXXXXXX

This estimated assessment was issued for failure to file the School District Withholding return for the period ending XX/XX/20XX and pay the liability due for that period. To adjust this estimated liability, a return must be filed and payment made for this period.

Pursuant to section 5747.13 of the Ohio Revised Code (R.C.), **the Tax Commissioner Hereby Certifies the Following:**

	Assessment
Tax Due	\$ X,XXX.XX
Pre-Assessment Interest	\$ XXX.XX
Late File Penalty	\$ XXX.XX
Total	\$ X,XXX.XX
Less Total Payments/Credits	\$ X.XX
Amount Owed	\$ X,XXX.XX

Notice to taxpayers in bankruptcy: this assessment is a notice of deficiency, permissible pursuant to 11 U.S.C. §362(b)(9).

I HEREBY CERTIFY THE FOLLOWING TO BE A TRUE AND CORRECT COPY OF THE ACTION OF THE TAX COMMISSIONER TAKEN THIS DAY WITH RESPECT TO THE ABOVE MATTER.

TAX COMMISSIONER, STATE OF OHIO

To appeal this assessment, follow instructions on the second page.

Ohio Universal Payment Voucher
Assessment Payment (22)
School District Withholding Tax (204)

Reporting Period:
XX/XX/20XX - XX/XX/20XX

Account #: XXXXXXXX
Contact ID: XXXXXXXXXXXX
Assessment ID: XXXXXXXXXXXXX

NAME
ADDRESS

**** STATE USE ONLY ****

DO NOT fold or staple check or voucher.
Return this portion with your remittance and
make check payable to
"Ohio Treasurer of State"

Ohio Department of Taxation
PO Box 1090
Columbus, OH 43216-1090

Amount Owed: X,XXX.XX

Enter Amount Paid: \$.

DATE

AUDIT TYPE DEFINITION

Delinquency- The assessment was issued for failure to file the return for the period assessed.

IMPORTANT INFORMATION ABOUT THIS ASSESSMENT

The amount owed must be paid in full within sixty (60) days from the date shown on the enclosed assessment to avoid additional interest. The Department does not arrange for installment payments; however, partial payments can be made at any time and will be credited against the amount owed.

This assessment becomes final and is sent to the Attorney General's Collections Enforcement Section sixty (60) days from the date you receive this assessment. That office may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment. The Attorney General's Collections Enforcement Section can agree to a payment plan, under certain conditions.

TO APPEAL THIS ASSESSMENT

The Petition for Reassessment must be received by the Department within sixty (60) days from the date this assessment was received. The petition must be in writing and signed by the taxpayer or an authorized agent. The Department will schedule a hearing only if a hearing is requested with a timely filed petition. If the petition was sent by regular mail, certified mail, or other delivery service authorized by R.C. 5703.056, the postmark date is considered as the date filed. The R.C. requires the dismissal of petitions that do not meet statutory requirements.

Send a petition for reassessment using one of the following methods:

- **Electronically:** Using the Online Notice Response Service at gateway.ohio.gov or tax.ohio.gov/ONRS
- **eFax:** 1-206-309-0389
- **Mail:** Ohio Department of Taxation, PO Box 1090, Columbus, OH 43216-1090

PAYMENT OPTIONS

Gateway gateway.ohio.gov	Credit Card 1-800-272-9829 www.acipayonline.com Jurisdiction code 6447	Mail Mail payment coupon and payment in the return envelope provided. Make check payable to: "Ohio Treasurer of State"
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INTEREST

Interest accrues at the rate prescribed by R.C. 5703.47 on the unpaid portion of tax. If any portion of this assessment is certified to the Attorney General's Collections Enforcement Section, interest will accrue on the total unpaid amount of the assessment from the date of certification until paid.

PENALTY

Late File Penalty – This charge is imposed pursuant to R.C. 5747.15 for failing to timely file a report or return.

Please contact the Department with any questions.

Compliance Business Tax Division
Phone: 1-888-297-7150
TTY/TDD: 1-800-750-0750