Ohio Department of Taxation
P.O. Box 182402
Columbus, OH 43218-2402

NOTICE OF ASSESSMENT

For Your Reference:
Letter ID: L0000000000

TAX PAYER
123 E MAIN ST
COLUMBUS OH 43215-5207

Assessment Number: B0000000123456
2023 Ohio Individual Income Tax
Primary ID: XXX-XX-1234

Pursuant to R.C. 5747.13, The Tax Commissioner Hereby Certifies the following:

Tax Due	$1,531.00
Pre-Assessment Interest	$243.26
Late Filing Penalty	$0.00
Late Payment Penalty	$430.26
Totals	$2,204.52
Less Payments/Credits	$0.00
Amount Owed	**$2,204.52**

Notice to taxpayers in Bankruptcy: This assessment is a notice of tax deficiency permissible pursuant to 11 USC 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

What actions must be taken?

1. **If you agree with the assessment:**
   To avoid additional interest or fees, the amount owed must be paid in full within 60 days after service of the notice of assessment. **THE OHIO DEPARTMENT OF TAXATION DOES NOT ARRANGE FOR PAYMENT PLANS;** however, partial payments can be made anytime during the 60 days and will be credited against the amount owed. For payment instruction, refer to the payment options response page.
   This assessment becomes final 60 days after service of the notice of assessment and will be eligible to be certified to the Ohio Attorney General's Office (AGO) for collection. The AGO may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment. The AGO may agree to a one-year payment plan, under certain conditions.

2. **If you disagree with the assessment:**
   You have 60 days after service of the notice of assessment to file a petition for reassessment. The petition must be submitted in writing and signed by you or your authorized agent or it can be submitted electronically via OH|TAX eServices.

   The Department will schedule a hearing only if you request a hearing with your timely-filed petition. If the petition is 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 Ohio Revised Code requires the dismissal of petitions which do not meet statutory requirements.

   If you file a petition because you failed to file and you are required to file an Ohio IT 1040, you must file the return along with your petition unless certain exceptions apply.

   Note, you **must** pay the total assessment amount with the petition in the following circumstances:
   1. You filed a return showing no tax liability, but the reported amount was not based on the computations required by law.
   2. You filed a return that was determined to be false, fraudulent, incomplete or frivolous.
   3. You did not file the Ohio income tax return and you are not claiming a lack of nexus with Ohio or a properly calculated tax liability of $1.00 or less.

   Send your petition for reassessment using one of the following options:

Electronically	**By Mail**
Visit OH|TAX	OHIO DEPARTMENT OF TAXATION
tax.ohio.gov/OHTAX	P.O. Box 182402
	Columbus, OH 43218-2402

   If a petition is not filed within 60 days after service of the notice of assessment, the assessment becomes final and will be eligible to be certified to the Ohio Attorney General's Office (AGO) for collection. The AGO may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment.

PRESUMPTION OF DOMICILE

Based upon information currently available to the Department, you are presumed to be an Ohio resident for the purpose of this assessment. If you contend you are a nonresident of Ohio for all or a portion of the tax year at issue, you must submit evidence in support of your nonresidency. *See* R.C. 5747.24.

INTEREST

Unless the unpaid tax amount is paid in full within the 60-day period to file a petition, interest will accrue on any unpaid tax amount at the rate prescribed by R.C. 5703.47 and will be calculated from the date of the assessment to the date of the payment. Any overpaid amount will be refunded with interest at the same rate.

If any portion of this assessment is certified to the AGO, interest will accrue on the total unpaid amount of the assessment from the date of certification until paid.

TREASURY OFFSET PROGRAM NOTIFICATION

If the amount owed is not paid or a petition is not filed within the 60-day period to file a petition, the unpaid debt may be submitted to the Treasury Offset Program. This offset is authorized by federal law and will affect the federal income tax refunds paid to you by the Internal Revenue Service. The unpaid debt will remain eligible for offset until paid in full. Interest will continue to accrue until the balance is paid in full. Once your debt is submitted to the Treasury Offset Program, your federal income tax refunds will be reduced accordingly.