

# Preparing for the 2023 Individual and School District Income Tax Filing Season

January 2024



**Department of  
Taxation**

# IMPORTANT

The information presented in this presentation is accurate as of the date of the presentation. Any legislative or legal changes that take place after the date of this presentation may change the accuracy of this content. Additionally, changes to facts and circumstances may impact any answer provided herein. Please contact the Department directly with any questions:

- Individual Income Tax – (800) 282-1780

# AGENDA

- What's New for 2023 Tax Year
- Resources for Filing
- Filing Options
- OH|TAX eServices
- Preparing to file
- Income Tax Filing Tips
- Common Deductions
- Common Credits

# AGENDA

- Understanding Wage Statements
- School District Taxes
- The Finder
- Refunds
- Responding to Notices
- Payments
- Assessment Delivery
- Contact Us

# WHAT'S NEW FOR 2023 TAX YEAR

- Important dates
  - Filing Season Open – January 29, 2024
  - Filing Deadline - April 15, 2024
  - Payment Deadline- April 15, 2024
  - Extension Filing Deadline - October 15, 2024
    - Extension to file is not an extension to pay

[tax.ohio.gov/new](https://tax.ohio.gov/new)

# WHAT'S NEW FOR 2023 TAX YEAR

- Important updates
  - OH|TAX eServices
  - Ohio Universal Payment Coupon (OUPC)
  - Redesigned School District Income Tax Return (SD 100)
- Important law changes
  - East Palestine Train Derailment Deduction
  - Ohio Adoption Grant Deduction
  - 529 Plan Deduction Eligibility Expansion
  - Beginning Farmers Credit
  - Housing - Related Credits

**[tax.ohio.gov/new](https://tax.ohio.gov/new)**



**Department of  
Taxation**

# RESOURCES FOR FILING

- Ohio Department of Taxation
  - OH|TAX eServices
    - Pilot-Digital Assistant
    - Self Help tutorials
    - **tax.ohio.gov/myportal**
  - Instruction Booklet
    - **tax.ohio.gov/instructions**
  - FAQs
    - **tax.ohio.gov/FAQ**
  - Tax Alerts
    - **tax.ohio.gov/taxalerts**
  - Information Releases
    - **tax.ohio.gov/info**
  - Ohio Virtual Tax Academy (OVTA)
    - **tax.ohio.gov/OVTA**

# FILING OPTIONS

## Electronic filing (recommend option)

- OH|TAX eServices
  - Free to file
  - **tax.ohio.gov/myportal**
- Tax Preparation Software
- Paid Preparer
- Volunteer Income Tax Assistance Program (VITA)
- Tax Counseling for the Elderly (TCE)
- AARP

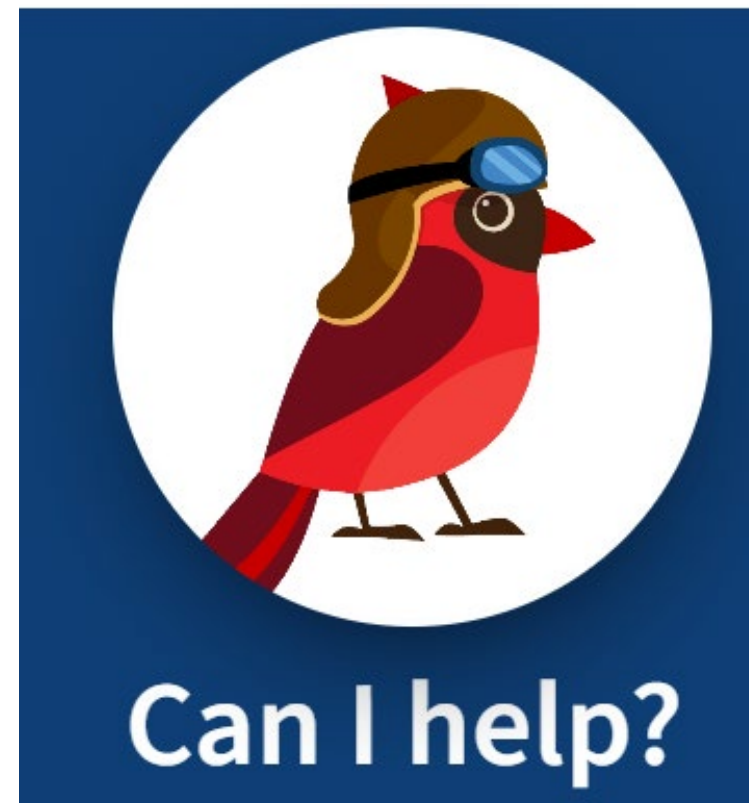
## Paper filing

- Download forms
  - **tax.ohio.gov/forms**
- Automated line
  - **1-800-282-1782**



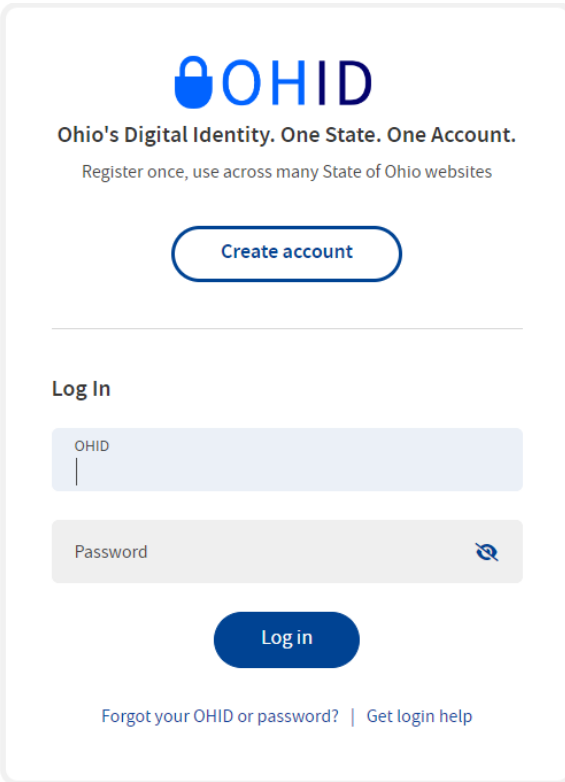
# OH|TAX eSERVICES ACCOUNT

- File original and amended returns
- View and make payments
- Support ID Screen Share
- Tax preparer access
- View outstanding liability
- Respond to letter or notices
- Request/print tax return transcripts and wage statements
- Send and receive secure messages
- Refund Status



# OH|TAX eSERVICES REGISTRATION

- To access OH|TAX eServices, users are required to have an OHID account
- If you had an Online Services account prior to September 5, 2023, you would need to create an OH|TAX account with a new username and password



The screenshot displays the OHID (Ohio's Digital Identity) interface. At the top, the OHID logo is shown, followed by the tagline "Ohio's Digital Identity. One State. One Account." and the instruction "Register once, use across many State of Ohio websites". Below this is a "Create account" button. A horizontal line separates the registration section from the login section. The login section is titled "Log In" and contains two input fields: "OHID" and "Password". The "Password" field has a toggle icon for visibility. Below the input fields is a "Log in" button. At the bottom of the login section, there are links for "Forgot your OHID or password?" and "Get login help".

# PREPARING TO FILE

- Completed federal tax return
- All wage statements
  - W-2's
  - 1099's
  - K-1's
- Obtain any credit carry forward or estimated payment amount
- Driver's License
- Bank account and routing number
- Spouse's and dependent's information, if applicable
  - Social Security Number (SSN)
  - Date of Birth



# INCOME TAX FILING TIPS

- What to do
  - File electronically – fast, easy, and free on ODT's website
  - Use whole dollars and round up or down if filing by paper
  - Make extension payments by the deadline
  - Correct errors through software/PDF and reprint if filing by paper
  - Claim all withholding, estimated payments, and credit carry forwards
  - Include all necessary schedules, worksheets, and wage and income statements
  - Receive ALL wage and income statements before filing
    - Contact your employer for any missing W-2s

# INCOME TAX FILING TIPS

- What not to do
  - Include the cents if filing by paper
  - Cross off items on the paper return
  - Expect a direct deposit refund if filing by paper
  - Paperclip, staple your return
  - Use any other color ink besides black

# COMMON DEDUCTIONS

## Taxable Social Security Benefits

- Deduct the amount on your federal 1040 or 1040-SR, line 6b
- Do not enter any non-taxable portion of your Social Security benefits

## Employee compensation earned in Ohio by a nonresident of a neighboring state

- This is not for Ohio residents working in a neighboring state. Income earned by Ohio residents in neighboring states will be taxed in Ohio
- Wages earned by an Ohio resident in Indiana, Kentucky, Michigan, Pennsylvania, and/or West Virginia are taxable to Ohio
- If you have state withholding in the states listed above, you need to file with that state for a refund
- May need to make estimated payments

# COMMON DEDUCTIONS - MILITARY

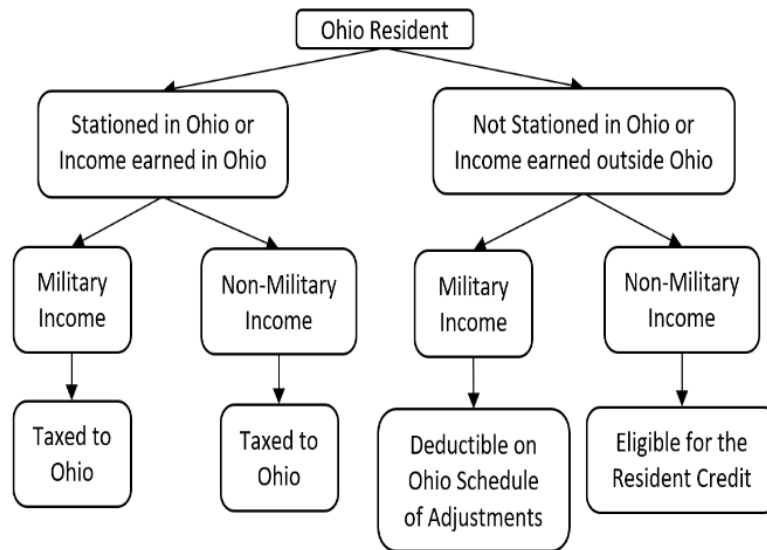
Military pay received by Ohio Residents stationed outside of Ohio

- Deduct military pay and allowances only if all the following are true
  - The income is included in your federal adjusted gross income
  - You received this income while stationed outside Ohio
  - You are a resident of Ohio
  - You were in active-duty service in the U.S. Army, Air Force, Navy, Marine Corp, or Coast Guard or reserve components thereof, or the National Guard
- Military spouses that earn income outside of Ohio may be eligible for the resident credit
  - The income is included in your federal adjusted gross income
  - You are a resident of Ohio

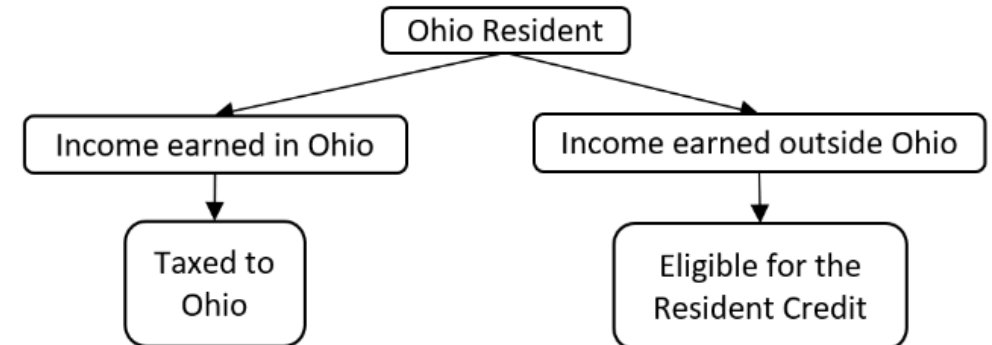


# MILITARY FLOW CHARTS

## Service Member



## Spouse



[tax.ohio.gov/military](https://tax.ohio.gov/military)



**Department of  
Taxation**



# COMMON CREDITS

Senior Citizen – to qualify ALL must be true

- Modified adjusted gross (MAGI) income less exemption is less than \$100,000
- 65 or older by the end of the tax year
- Have not taken the Ohio Lump sum distribution credit

Retirement Income Credit - to qualify ALL must be true

- Modified adjusted gross (MAGI) income less exemption is less than \$100,000
- You must have received income from a pension, profit-sharing, or retirement plan and is included in the Ohio adjusted gross income
- Have not taken the Ohio Lump sum retirement credit

What Is Modified Adjusted Gross Income?

- Modified adjusted gross income (MAGI) is your Ohio adjusted gross income (Ohio IT 1040, line 3) plus your business income deduction (Ohio Schedule of Adjustments, line 12)

# UNDERSTANDING WAGE STATEMENTS – W-2

- A W-2 is a tax document provided by an employer reporting total wages, withholding and other deductions for the tax year
  - Box 2 – Federal withholding
  - Box 15 – State of withholding and account number
  - Box 16 – State wages
  - Box 17- State Income tax withholding

22222		a Employee's social security number 123456789		OMB No. 1545-0008	
b Employer identification number (EIN) 31-0000000		1 Wages, tips, other compensation 36750.23		2 Federal income tax withheld 4511.21	
c Employer's name, address, and ZIP code House Real Estate 123 Main Ave Columbus, OH 43229		3 Social security wages 36750.23		4 Social security tax withheld 1250.00	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips 36750.23		8 Allocated tips 1250.00	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suffix Bart Baxter 456 Bean Rd Reynoldsburg, OH 43111		11 Nonqualified plans		12a	
		12 Statutory employee Retirement plan Third-party sick pay		12b	
		14 Other		12c	
				12d	
5 State Employer's state ID number OH 51-000000		16 State wages, tips, etc. 36750.23		17 State income tax 1102.50	
		18 Local wages, tips, etc. 36750.23		19 Local income tax 918.76	
				20 Locality name Cbus	

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

20XX

Department of the Treasury—Internal Revenue Service

# UNDERSTANDING WAGE STATEMENTS -1099-R

- Form 1099-R is distributed to any person who has received distributions or has been treated as having had a distribution of \$10 or more from any of the following
  - Profit-sharing or retirement plans
  - Any individual retirement arrangements (IRAs)
  - Annuities, pensions, insurance contracts, survivor income benefit plans
  - Permanent and total disability payments under life insurance contracts
  - Charitable gift annuities, etc.
- Box 14 - State income tax withheld
- Box 15 - State withheld and ID number

PAYER'S name, street address, city, state, and ZIP code STATE TEACHERS RETIREMENT PENSION FUND OF OHIO 275 EAST BROAD STREET COLUMBUS OHIO 43215-3771 1-888-227-7877		1 Gross distribution \$ 77376.24	Distribution From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		OMB No. 1545-0 <b>2021</b> Form 1099-R
		2a Taxable amount \$ 76081.80	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		<b>COPY 2</b>
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a) \$ 0.00	4 Federal income tax withheld \$ 12818.04		File this copy with your state, city, or local income tax return, when required.
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code		5 Emp/owner contributions / Designated Roth contributions or insurance premiums \$ 1294.44	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 4 SIMPLE <input type="checkbox"/>	8 Other \$ %		
		9a Your percentage of total distribution	9b Total employee contributions		
Account number	13 Date of Payment	14 State income tax withheld \$ 2400.00	15 State/Payer's state number		16 State distribution \$ 76081.80

Form 1099-R Department of the Treasury • Internal Revenue Service

# UNDERSTANDING WAGE STATEMENTS – 1099-G

- The Ohio Department of Taxation (ODT) issues a 1099-G to report overpayments. The amount reported on the 1099-G includes
  - Credit carry forwards
  - Use tax
  - Offsets
  - Donations
- ODT is required to issue a 1099-G if the taxpayer
  - Itemized deductions on their federal return for the previous calendar year and;
  - The combined refund was greater than \$10

## THIS IS NOT A BILL OR A NOTICE OF REFUND

IMPORTANT TAX DOCUMENT  
-INFORMATION ONLY-



00000508830001721010G

**PAYER's name, address, ZIP code and federal identifying number:**  
STATE OF OHIO  
DEPARTMENT OF TAXATION  
P.O. BOX 2476  
COLUMBUS, OH 43216-2476  
FEDERAL ID #31-1334820

**2023**  
Form 1099-G

**Statement for Recipients of Certain Government Payments**

**COPY B - FOR RECIPIENT**  
*This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.*

THIS IS AN INFORMATION ONLY STATEMENT. THIS IS NOT A BILL OR NOTICE OF REFUND

**RECIPIENT'S name, address, and zipcode:**

RECIPIENT's Identifying Number:	#1 - Tax Year:	#2 - State Income tax refunds, credits, or offsets:	Total Reported to IRS:
SPOUSE's Identifying Number:	2022	\$4,285.24	\$4,285.24

[tax.ohio.gov/1099](https://tax.ohio.gov/1099)

# UNDERSTANDING WAGE STATEMENTS – 1099-G

- If you receive a 1099-G
  - Review the federal return instructions for reporting state tax refunds
- The department mailed copies January 8<sup>th</sup>
- How to obtain a copy
  - Electronically
    - Log into OH|TAX eServices to view/print your 1099-G
      - **tax.ohio.gov/myportal**
  - Paper
    - Contact the department at **1-800-282-1780 (7-1-1 or 1-800-750-0750)** for persons who use text telephones (TTYs) or adaptive telephone equipment)
- If any portion of the 1099-G is included in the federal tax return it is deducted on the schedule of adjustments

**tax.ohio.gov/1099**

# SCHOOL DISTRICT TAX

School districts may enact a school district income tax with voter approval

**School district income tax is in addition to any federal, state, and city income or property taxes**

School district income tax is taxed on where you live not where you work

Taxpayers who live in a taxing school district must file a school district return (SD 100) if you earned income and have a tax liability

- New taxing School District for 2023
  - Wauseon- SD 2607 (1.75%) Earned Income
- Two new taxing school districts for 2024
  - Marion – SD 5403 (0.50%) Earned Income
  - Blanchester – SD 1401 (1.0%) Earned Income
- ODT collects and administers school district taxes on behalf of the taxing school districts

**[tax.ohio.gov/schooltax](https://tax.ohio.gov/schooltax)**



# SCHOOL DISTRICT TAX

When to file a school district income tax return (SD 100)

- If you live in a taxing school district
  - No matter your age and employment status (including retirees, students, minors)
  - You received income and have a tax liability
- If you have withholding withheld for a school district you do not live in
  - File a SD 100 for a refund of the erroneous withholding
  - Complete a new IT 4 with your employer
- If you have no withholding but should
  - Complete a new IT 4 with your employer
  - Make estimated payments
    - **tax.ohio.gov/pay**



# SCHOOL DISTRICT TAX- EARNED INCOME

- Includes only the following items to the extent they are included in modified adjusted gross income (MAGI)
  - Employee compensation such as wages, salaries and tips; AND
  - Self-employment income from sole proprietorships and partnerships
- Does not include the following items
  - Retirement income,
  - Interest,
  - Dividends,
  - Capital gains, AND
  - Unemployment benefits
- What Is Modified Adjusted Gross Income?
  - Modified adjusted gross income (MAGI) is your Ohio adjusted gross income (Ohio IT 1040, line 3) plus your business income deduction (Ohio Schedule of Adjustments, line 12)



# SCHOOL DISTRICT TAX -TRADITIONAL INCOME


- Uses modified adjusted gross income (MAGI) less exemptions to calculate the school district income tax base
- What Is Modified Adjusted Gross Income?
  - Modified adjusted gross income (MAGI) is your Ohio adjusted gross income (Ohio IT 1040, line 3) plus your business income deduction (Ohio Schedule of Adjustments, line 12)



# REDESIGNED SD 100

- TY 2023 and forward, file one SD 100
  - File one SD 100 for multiple school districts
    - Complete schedule of school district residency to account for the entire year
    - Use 9999 as the school district number if a nonresident of Ohio
- TY 2022 and prior, file multiple SD 100s
  - File a SD 100 for each taxing school district
  - File a SD 100 for erroneous withholding
    - File as a nonresident

Do not staple or paper clip.

 **Department of Taxation**

**2023 Ohio SD 100**  
School District Income Tax Return

Use only black ink/UPPERCASE letters. Use whole dollars only.

23020102

☐ **AMENDED RETURN** - Check here and include Ohio SD RE: ☐ **NOL CARRYBACK** - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) ☒ If deceased Spouse's SSN (if filing jointly) ☒ If deceased

First name M.I. Last name

Spouse's first name (if filing jointly) M.I. Last name

Address line 1 (number and street) or P.O. Box

Address line 2 (apartment number, suite number, etc.)

City State ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

☐ **Federal extension filers** - check here.

**Filing Status** - Check one (as reported on the Ohio IT 1040)  
☐ Single, head of household or qualifying surviving spouse  
☐ Married filing jointly Spouse's SSN  
☐ Married filing separately

**Schedule of School District Residency**  
Enter the school district number of each school district in which you and/or your spouse (if filing jointly) resided during the year as well as the dates that you were a resident. If you and your spouse were both residents of a school district for the same time period, check both boxes. Use 9999 as the school district number for any portion of the year you were a nonresident of Ohio.

School district #	Non-taxing	Dates of residency	Primary	Spouse
	<input type="checkbox"/>	01 01 23 to	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	to	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	to	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	to	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	to	<input type="checkbox"/>	<input type="checkbox"/>

Do not staple or paper clip.

Do not write in this area; for department use only.

# SD WITHHOLDING ON W-2

Found in box 19 and 20

22222		Employee's social security number 123456789		OMB No. 1545-0008	
b Employer identification number (EIN) 31-0000000		1 Wages, tips, other compensation 35380.36		2 Federal income tax withheld 3123.26	
c Employer's name, address, and ZIP code  Example Employer 9876 High St Columbus, OH 43081		3 Social security wages 35380.00		4 Social security tax withheld 1250.00	
		5 Medicare wages and tips 35380.00		6 Medicare tax withheld 1250.00	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name  Employee Taxpayer 1234 ABC Way Columbus, OH 43229		11 Nonqualified plans		12a	
		13 <input type="checkbox"/> Section 501(c)(29) <input type="checkbox"/> Retiree <input type="checkbox"/> Involuntary		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number OH 51-0000000	16 State wages, tips, etc. \$35380.36	17 State income tax \$805.96	18 Local wages, tips, etc. \$35380.36	19 Local income tax \$530.70	20 Locality name REYNOLDS
			\$35380.36	\$176.90	SD2509

Found in box 14

22222		Employee's social security number 123456789		OMB No. 1545-0008	
b Employer identification number (EIN) 31-0000000		1 Wages, tips, other compensation 35380.36		2 Federal income tax withheld 3123.26	
c Employer's name, address, and ZIP code  Example Employer 9876 High St Columbus, OH 43081		3 Social security wages 35380.00		4 Social security tax withheld 1250.00	
		5 Medicare wages and tips 35380.00		6 Medicare tax withheld 1250.00	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name  Employee Taxpayer 1234 ABC Way Columbus, OH 43229		11 Nonqualified plans		12a	
		13 <input type="checkbox"/> Section 501(c)(29) <input type="checkbox"/> Retiree <input type="checkbox"/> Involuntary		12b	
		14 Other		12c	
		SD2509 \$176.90		12d	
f Employee's address and ZIP code					
15 State Employer's state ID number OH 51-0000000	16 State wages, tips, etc. \$35380.36	17 State income tax \$805.96	18 Local wages, tips, etc. \$35380.36	19 Local income tax \$530.70	20 Locality name REYNOLDS
			\$35380.36		



Department of  
Taxation

# OTHER TAXES SHOWN IN BOX 19

## City Tax

- Indicated by the city name or abbreviation
  - COLUMBUS (COLUM)
  - REYNOLDSBURG (REYNLDSB)
- An employer may report both city and school district tax with the same name
  - Pickerington
  - Fairborn
  - Lancaster
  - Reynoldsburg
- If you are unsure of the tax reported on the W-2, please contact your employer
- City tax is where you work, school district tax is where you live
  - Contact the city where you live to see if you need to file with the city
- NOTE: The Ohio Department of Taxation **DOES NOT** administer city income tax

# OTHER TAXES SHOWN IN BOX 19

## Regional Income Tax Agency (RITA)

- Uses a 4-digit number with a leading R to report city income tax
- Some RITA numbers match school district numbers
- For example
  - R0203 Carrollton (matches Bluffton)
  - R0907 Youngstown (matches New Miami)
  - R0909 Washingtonville (matches Talawanda)
- If you are unsure of the tax reported on the W-2, please contact your employer
  - If the 4-digit number begins with a R this will be city income tax and not school district income tax
- City tax is where you work, school district tax is where you live
  - Contact the city where you live to see if you need to file with the city

# OTHER TAXES SHOWN IN BOX 19

- City and school district tax may be reported in box 19 and 20
  - SDXXXX is school district tax
  - City name or RXXXX is city tax
- If you are unsure of the tax reported on the W-2, please contact your employer
- If the employer is not withholding and you live in a taxing school district, complete a new IT 4 with your employer

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OH	51-0000000	35380.36	805.96	35380.36	354.00	R0203

2222		Employee's social security number 123456789		OMB No. 1545-0008		
b Employer identification number (EIN) 31-0000000		1 Wages, tips, other compensation 35380.36		2 Federal income tax withheld 3123.26		
c Employer's name, address, and ZIP code  Example Employer 9876 High St Columbus, OH 43081		3 Social security wages 35380.00		4 Social security tax withheld 1250.00		
		5 Medicare wages and tips 35380.00		6 Medicare tax withheld 1250.00		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suffix  Employee Taxpayer 1234 ABC Way Columbus, OH 43229		11 Nonqualified plans		12a		
		13 <input type="checkbox"/> Section 501(c)(29) <input type="checkbox"/> 501(c)(29) <input type="checkbox"/> 501(c)(29)		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OH	51-0000000	\$35380.36	\$805.96	\$35380.36	\$530.70	REYNOLDS
				\$35380.36	\$176.90	SD2509

# THE FINDER

- Used to determine your school district and tax rate
- Select School District Income Tax
- To review county, school district, and municipal income tax select Tax District Summary



Welcome to Ohio's Tax Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary

<u>Sales and Use Tax</u>				
<u>County</u>	<u>State Tax Rate</u>	<u>County Tax Rate</u>	<u>Transit Tax Rate</u>	<u>Total Tax Rate</u>
Crawford without transit:	5.75%	1.50%	0.00%	7.25%
<u>School District Income Tax</u>				
BUCYRUS CSD (1702): 0.00%				
<u>Municipal Income Tax</u>				
BUCYRUS (10030): 2.25%				

[tax.ohio.gov/finder](https://tax.ohio.gov/finder)

# THE FINDER

- You can search by address or Zip Code
  - For best search results enter full address
  - **Be sure to select the correct tax year**
- If the information is wrong, verify with your county auditor
  - If confirmed with county auditor that the finder is incorrect, please contact **[thefinderhelp@tax.ohio.gov](mailto:thefinderhelp@tax.ohio.gov)**

**Lookup By Address**

**Address:**  ?

**Suite, Apt, Lot:**  ?

**City:**  ?

**State:**

**Zip Code:** (Note: Zip + 4 is optional)  -  ?

denotes a required field.

**Date:**    ?  
Date cannot be after 12/31/2024





# REFUNDS-DIRECT DEPOSIT

- Allow up to 15 business days after filing
  - NOTE: Additional time may be required if your return requires manual review
- Electronic filers can request direct deposit OR paper check
- Recommended option
  - Secure and more convenient
  - Quicker than receiving a paper check
- If you do not see your refund
  - Check your refund status
  - Check with your preparer
  - Contact your bank
  - Review account activity a few days before and after processing date

To check the status of your refund, go to **tax.ohio.gov/refund** or call the automated system at **1-800-282-1784**

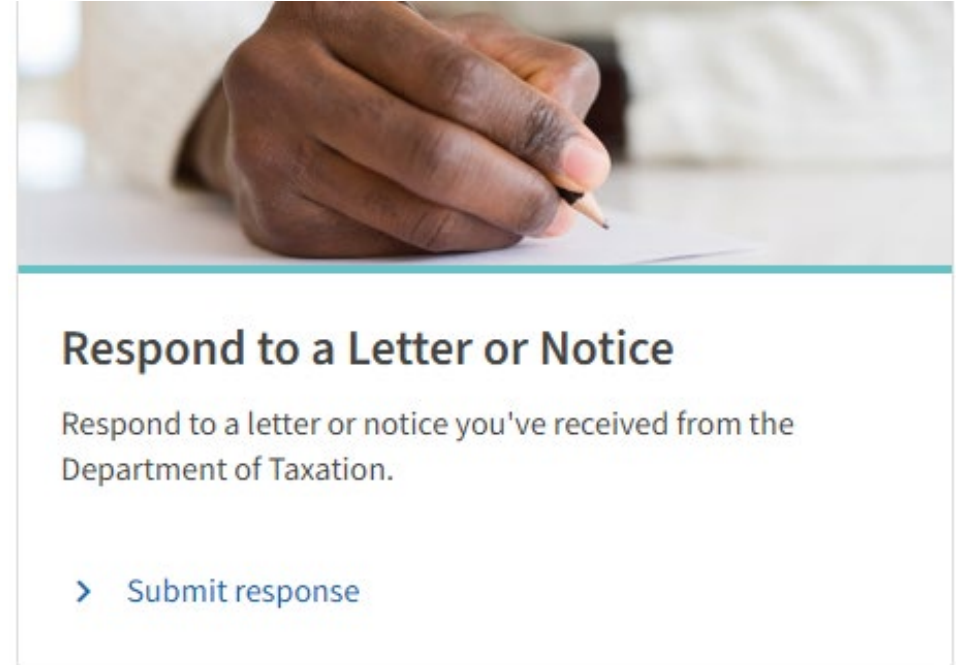
# REFUNDS-PAPER CHECK

- Allow up to 25 business days after electronically filing
  - NOTE: Additional time may be required if your return requires manual review
- Allow up to 10 weeks after filing by paper
  - NOTE: Additional time may be required if your return requires manual review
- Only refund option available for paper filers
- Check must be cashed within 90 days
  - If not cashed within that time frame contact the department

To check the status of your refund, go to **tax.ohio.gov/refund** or call the automated system at **1-800-282-1784**

# RESPONDING TO NOTICES

- Requested documentation can be uploaded using OH|TAX eServices
  - You will need your letter ID and all documentation at time of upload
  - **tax.ohio.gov/myportal**
- Requested documentation can be mailed to ODT using the cover page included with the notice
- Payments can be made electronically on ODT's website at **tax.ohio.gov/pay**



# PAYMENTS

Tax liabilities must be paid by April 15, 2024.

- **tax.ohio.gov/pay**
  - Credit or debit card
    - Convenience fee – 2.65% or \$1, whichever is greater
  - Electronic check
    - Account and routing number
    - FREE
  - Only one taxpayer per payment
- Paper check or money order (do not mail cash)
  - Only one taxpayer per payment
  - Include the tax year and the last four digits of your SSN on the “Memo” line of the check
  - Make payable to Ohio Treasurer of State for Individual Income Tax
  - Make payable to School District Income tax for School District Tax
  - Mail to address on the coupon

# OHIO UNIVERSAL PAYMENT COUPON (OUPC)

- Replacing the IT 40P, IT 40XP, SD 40P, SD 40XP, IT 1040ES and SD 100ES payment vouchers
- No separate coupon for amended payments
- Effective September 5, 2023
- Only one SSN on a coupon; payments can no longer be “joint”

# OHIO UNIVERSAL PAYMENT COUPON (OUPC)

- Individual Income tax

**Ohio Universal Payment Coupon (OUPC)**

**Individual Income Tax**      440


**ID Type**    01    **Coupon Type**      54

First name	M.I.	Last name
Address		
City, State, ZIP code		

**Note:** Pay online at [tax.ohio.gov/pay](http://tax.ohio.gov/pay)  
**Make payment payable to:** Ohio Treasurer of State  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 182131, Columbus, OH 43218-2131

**Tax Year**

--	--	--



Using UPPERCASE letters,  
print the first three letters of  
the taxpayer's last name.

--	--	--

**Taxpayer's SSN**

--	--	--	--	--	--	--	--	--	--


**Amount of Payment** → \$ 

										0	0
--	--	--	--	--	--	--	--	--	--	---	---

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# OHIO UNIVERSAL PAYMENT COUPON (OUPC)

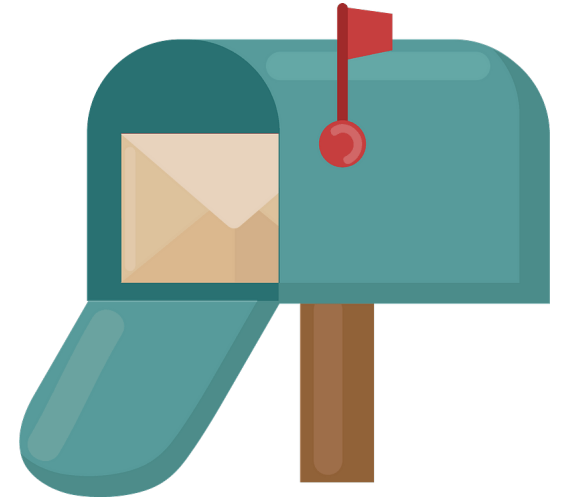
- School District Income tax

Ohio Universal Payment Coupon (OUPC)		
<b>School District Income Tax    441</b>		
<b>ID Type</b>	<b>01</b>	<b>Coupon Type        54</b>
First name	M.I.	Last name
Address		
City, State, ZIP code		
<b>Note:</b> Pay online at <a href="http://tax.ohio.gov/pay">tax.ohio.gov/pay</a> <b>Make payment payable to:</b> School District Income Tax <b>Mail to:</b> Ohio Department of Taxation, P.O. Box 182389, Columbus, OH 43218-2389		
		
Tax Year <input type="text"/>		
School district number <input type="text"/>		
Using UPPERCASE letters, print the first three letters of the taxpayer's last name. <input type="text"/>		
Taxpayer's SSN <input type="text"/>		
Amount of Payment → \$ <input type="text"/>		

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# ASSESSMENT DELIVERY

- As of October 2023, notice of assessment (legal bills) are not required to be sent via certified mail
- Department began sending notice of assessments via regular mail on January 2, 2024





# CONTACT US

## Contact Us

- **Secure Messages**
  - Log into OH|TAX eServices at **tax.ohio.gov/myportal** and on the Additional Services tab, select the Send a message hyperlink
- **Call**
  - Representatives are available at **1-800-282-1780** during normal business hours (8am - 5pm, Monday to Friday excluding holidays)
  - Persons who use text telephones (TTYs) or adaptive equipment only : Contact **7-1-1** or **1-800-750-0750**
- **Visitor Center**
  - The Visitor Center is open during normal business hours (8am - 5pm, Monday to Friday excluding holidays)
  - Agents can assist with questions about filing but they cannot file the return for you
    - The Ohio Department of Taxation
    - 4485 Northland Ridge Blvd
    - Columbus, OH 43229-6596





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# QUESTIONS?

