

**Buckeye Tax
& Accounting
Enterprises, LLC**

August 31, 2026

City of Toledo
Division of Taxation and Treasury
Compliance Unit
One Government Center, Suite 2070
Toledo, Ohio 43604

**RE: Account #0108928-R – Jason H. Lewinski
Tax Year 2024 – Response to Second Notice dated August 17, 2026;
Request to Close Account**

Dear Compliance Unit:

This letter is submitted on behalf of our client, Jason H. Lewinski, in response to the Second Notice dated August 17, 2026, regarding the non-filing of a City of Toledo income tax return for tax year 2024 (Account #0108928-R).

Mr. Lewinski is not a resident of the City of Toledo. His residence at 9113 Bowman Farms Ln, Sylvania, OH 43560, is located within Sylvania Township, which is outside the corporate limits of the City of Toledo and is not subject to Toledo municipal income tax.

Mr. Lewinski's prior filing history with the City of Toledo relates solely to a rental property he formerly owned at 1909 Rivard St, Toledo, OH 43615. That property was sold in 2023, and the 2023 City of Toledo return should have been marked as a final return to close the account at that time. Through an oversight, that designation was not made, which appears to be the source of the notices concerning tax year 2024.

Enclosed please find a copy of Mr. Lewinski's 2024 tax return documents, which confirm that no rental income or rental property was reported for the City of Toledo in 2024, consistent with the 2023 sale of the property. The enclosed 2024 City of Toledo return is marked as a Final Return.

Accordingly, we respectfully request that the City close Account #0108928-R, as Mr. Lewinski has no remaining filing obligation with the City of Toledo. Please contact our office if any additional information is needed to complete this closure.

Thank you for your attention to this matter.

Sincerely,



Daniel Jones
PTIN P00247387
Buckeye Tax & Accounting Enterprises, LLC
(419) 913-1040

Enclosures:

1. Second Notice, City of Toledo Division of Taxation and Treasury, dated August 17, 2026
2. Jason H. Lewinski 2024 Tax Return Documents (includes final City of Toledo Individual Income Tax Return)

5660 Southwyck Blvd Suite 200D
Toledo, OH 43614
(419) 913-1040 (Phone)
(419) 386-0158 (Fax)
www.buckeyetaxaccounting.com



SECOND NOTICE

August 17, 2026

Jason H. Lewinski
Account #0108928-R
Tax Year 2024



City of Toledo
Division of Taxation and Treasury
One Government Center, Suite 2070
Toledo, Ohio 43604

August 17, 2026

Acct #: 0108928-R

LEWINSKI, JASON H
9113 BOWMAN FARMS LN
SYLVANIA OH 43560

SECOND NOTICE

Dear Taxpayer:

Correspondence was previously sent to you regarding the non-filing of your City of Toledo income tax return for tax year(s): **2024**. To date we have received no response from that correspondence. Accordingly, you are hereby ordered to reply within 15 days from the date of this letter.

You are further directed to supply copies of your tax return as filed with the Internal Revenue Service to include all schedules and W-2 forms for the tax years indicated above. Completed returns can be mailed in or placed in our drop box labeled **Income Tax** located on Erie St, North of Jackson St. in front of the Safety Building.

Should you desire additional information or assistance in filing, please contact the number below or visit our office at the above address between 8:00 a.m. and 4:00 p.m. on weekdays.

Failure to report as indicated may result in legal action.

Sincerely,

Compliance Unit
419-936-2020
IRSUnit@toledo.oh.gov

Fax: 419-936-2320

2024 TAX RETURN DOCUMENTS

Jason H. Lewinski
Account #0108928-R
Tax Year 2024

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____			See separate instructions.	
Your first name and middle initial JASON		Last name LEWINSKI	Your social security number 295-80-0296	
If joint return, spouse's first name and middle initial		Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 9113 BOWMAN FARMS LN			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. SYLVANIA		State OH		ZIP code 43560
Foreign country name		Foreign province/state/county		Foreign postal code

Filing Status ☒ Single ☐ Head of household (HOH)

Check only one box.
☐ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1960 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1960 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for- - Single or Married filing separately, \$14,600 - Married filing jointly or Qualifying surviving spouse, \$29,200 - Head of household, \$21,900 - If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	270,727	
	b Household employee wages not reported on Form(s) W-2	1b		
	c Tip income not reported on line 1a (see instructions)	1c		
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d		
	e Taxable dependent care benefits from Form 2441, line 26	1e		
	f Employer-provided adoption benefits from Form 8839, line 29	1f		
	g Wages from Form 8919, line 6	1g		
	h Other earned income (see instructions)	1h		
	i Nontaxable combat pay election (see instructions) 1i			
	z Add lines 1a through 1h	1z	270,727	
	2a Tax-exempt interest 2a 1	2b Taxable interest	2b	3,347
	3a Qualified dividends 3a	b Ordinary dividends	3b	16
	4a IRA distributions 4a	b Taxable amount	4b	
	5a Pensions and annuities 5a	b Taxable amount	5b	
	6a Social security benefits 6a	b Taxable amount	6b	
c If you elect to use the lump-sum election method, check here (see instructions) ☐				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7			
8 Additional income from Schedule 1, line 10	8	14,595		
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	288,685		
10 Adjustments to income from Schedule 1, line 26	10			
11 Subtract line 10 from line 9. This is your adjusted gross income	11	288,685		
12 Standard deduction or itemized deductions (from Schedule A)	12	16,712		
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	2,942		
14 Add lines 12 and 13	14	19,654		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	269,031		

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____ . . .	16	64,536
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	64,536
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	64,536
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,503
24	Add lines 22 and 23. This is your total tax	24	66,039	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	60,173
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	844
	d	Add lines 25a through 25c	25d	61,017
	26	2024 estimated tax payments and amount applied from 2023 return	26	9,000
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0	
33	Add lines 25d, 26, and 32. These are your total payments	33	70,017	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid . . .	34	3,978
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ☐	35a	0
	b	Routing number _____ c Type: ☐ Checking ☐ Savings		
	d	Account number _____		
	36	Amount of line 34 you want applied to your 2025 estimated tax	36	3,978

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes . Complete below. ☐ No		
	Designee's name Daniel Jones	Phone no. 419-913-1040	Personal identification number (PIN) 4 3 6 1 4

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	87985	06-03-2025	C00	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
	Phone no. 419-466-1656	Email address JASONHLEWINSKI@GMAIL.COM		

Paid Preparer Use Only	Preparer's signature Daniel Jones	Date 08-31-2026	PTIN P00247387	Check if: ☐ Self-employed
	Preparer's name Daniel Jones	Phone no. 419-913-1040		
	Firm's name Buckeye Tax & Accounting			
	Firm's address 5660 Southwyck Blvd Suite 200 Toledo, OH 43614	Firm's EIN 84-4970447		

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JASON LEWINSKI**295-80-0296****Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	ERIE HOME SOLUTIONS MANAGEMENT AGGREGA	P	☐	88-2435488	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss			Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A		14,595			
B					
C					
D					
29a Totals		14,595			
b Totals	0				
30	Add columns (h) and (k) of line 29a				30 14,595
31	Add columns (g), (i), and (j) of line 29b				31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 14,595

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A					
B					
34a Totals					
b Totals					
35	Add columns (d) and (f) of line 34a				35
36	Add columns (c) and (e) of line 34b				36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	14,595
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JASON LEWINSKI

Your social security number

295-80-0296

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . .	5	14,595
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	14,595

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.		26	0

TOLEDO

INCOME TAX RETURN

FOR CALENDAR YEAR ENDING DECEMBER 31

2024

Resident ☐ Yes ☒ No

Account # 0108928-R

Taxpayer SSN 295-80-0296

Spouse SSN

Taxpayer Occupation C00

Spouse Occupation

Telephone Number 419-466-1656

Mail to:

PO BOX 632014

CINCINNATI

OH 452632014

Due on or before: 04/15/2025

Date Moved In/Out:

IN ☐OUT ☐Will You Have Taxable Income Next Year? ☐ Yes ☒ No

If No, Explain SOLD RENTAL 2023

Name and Address of Landlord:

Final Return ☒ Date 12312024Amended Return ☐

Taxpayer Name(s)

JASON LEWINSKI

Address

9113 BOWMAN FARMS LN

City, State, and Zip

SYLVANIA

OH 43560

Previous Address

(If moved)

1. Compensation From Wages - Attach W2s

MUNICIPALITY WHERE WAGES WERE EARNED	GROSS WAGES	RESIDENT TAX WITHHELD	WORKPLACE TAX WITHHELD
Totals			

2. Income From Self-Employment (Attach Federal Schedule C) 2.
3. Income From Rents or Leases (Attach Federal Schedule E) 3.
4. Income from K-1's (Attach Federal Schedule K-1) 4.
5. Other Taxable Income (Attach Schedules) 5.
6. Prior Year Loss Carryforward 6.
7. Net Business/Rental Income (Add lines 2, 3, 4 and 5 minus line 6) 7.
8. Other Adjustments 8.
9. Taxable Income (Add line 1, 7 and 8) 9.
10. Tax on Line 9 @ 2.5000% 10.
11. TOLEDO Tax Withheld 11.
12. Residents: Taxes Paid To Other Cities 12.
13. Estimated Taxes Paid/Prior Year Credit 13.
14. Other Credits 14.
15. Total Payments and Credits (Add lines 11 through 14) 15. 0
16. Tax Due/(Overpayment) (Line 10 minus line 15) 16.
17. Penalty for Underpayment of Estimated Tax. 17.
18. Other Penalties and Interest 18.
19. Total Tax, Penalties and Interest Due (Add lines 16, 17, and 18) If amount is \$10 or less enter -0- 19.
20. Overpayment: Amounts \$10 or less will not be refunded Credited 20a. Refunded 20b.
- Payable to: COMMISSIONER OF TAXATION

DECLARATION OF ESTIMATED TAX FOR 2025

21. Estimated Income Subject to Tax \$ @ tax rate 2.5000 21.
22. Estimated Tax Withheld By Your Employer(s) 22.
23. Overpayment Applied From 2024 23.
24. Other Payments and Credits 24.
25. Total Payments and Credits (Add Lines 22, 23, and 24) 25.
26. Net Estimated Tax Due (Line 21 minus line 25) 26.
27. Estimate Paid With Return (not less than 25% of line 26) 27.
28. TOTAL DUE (Line 19 plus Line 27) 28.

DANIEL JONES

08-31-2026

Signature of Tax Preparer

Date

BUCKEYE TAX & ACCOUNTING

5660 SOUTHWYCK BLVD SUITE 200

TOLEDO

OH 43614

419-913-1040

Preparer Address and Phone Number

Signature of Taxpayer

Date

Signature of Spouse

Date

Do you authorize your preparer to contact us regarding this return?

☒ Yes ☐ No