



**Department of
Taxation**

P.O. Box 182401
Columbus, OH 43218-2401

For Your Reference
Letter ID: L0010432954
Notice Date: 10-Sep-2026
Response Date: October 1, 2026



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000332

2023 Ohio School District Income Tax
Failure to File Notice
Primary ID: XXX-XX-4390



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The Ohio Department of Taxation has not received a School District Income Tax return (SD 100) for the above referenced tax year. However, Department records indicate that you were a resident of one or more of the following taxing districts:

- 8707 Otsego LSD

What actions must be taken?

Response to this notice should be based on your school district residency status using one of the options below:

1. If you **were** a resident of one or more of these districts for any portion of the tax year, **an SD 100 must be filed**.
 - File for FREE using OH|TAX eServices at tax.ohio.gov/OHTAX; OR
 - File with an authorized tax professional or e-file through an approved software program; OR
 - File a paper SD 100. Include all W-2s, 1099s, and payment (if applicable) and mail to the address on the return. Forms are available at tax.ohio.gov/FORMS.
2. If you **were not** a resident of any taxing school district, respond with the following documentation showing full-year nonresidence:
 - An explanation of where you resided, and when you resided there, during the tax year; AND
 - Driver's license, vehicle registration, and/or voter registration for the tax year in question; AND
 - Property records (i.e., proof of sale or purchase of a home, mortgage statements, lease agreements, property tax records, etc.); AND
 - Utility bills tied to a specific location for the first and last month of the period in question.

Documentation can be electronically uploaded by visiting tax.ohio.gov/OHTAX or can be mailed per the instructions on the cover letter response page included in this mailing.

A response is required by **October 1, 2026**. Pursuant to R.C. 5747.15, failure to provide the requested information within the timeframe above may result in the Department issuing an assessment notice including tax, interest, and penalty. Allow the Department 60 days from receipt to review any response.

If you have any questions, a listing of related Frequently Asked Questions (FAQs) is available at tax.ohio.gov/faq-B-A or you may contact the Department at the phone number listed below.

The Ohio Department of Taxation



Answers to Common Questions:**What should be done if an SD 100 was already filed for this tax year?**

If you are receiving this notice, the Department did not receive the return you attempted to file.

1. Verify that your social security number (SSN) is correct on the return that was filed. If it is incorrect, contact the Department at the phone number listed below for further direction.
2. If you believe you filed your SD 100 with the correct SSN, respond by providing the following items:
 - A copy of the SD 100 that was filed; AND
 - Copies of all wage & income statements (e.g., W-2s, 1099s, K-1s) with school district withholding for the school district listed on the return.

What documentation should be submitted with return as proof of tax withheld?

Returns filed by paper must include legible copies of all income statements (e.g., W-2s, K-1s, 1099s, etc.) showing the school district tax withholding claimed on the return. **Income statements that are handwritten, self-created, or generated by your tax preparation software are not acceptable proof of income tax withholding.**

Returns filed electronically do not require income statements to be sent to the Department upon filing. If the Department needs to verify the information on any income statements, a request will be sent for documentation.

Who is subject to the school district income tax?

Any individual (including retirees, students, minors, etc.) or estate that **receives** income while a resident of a **taxing school district** is subject to school district income tax. Individuals who work, but do not live, in a taxing school district are not subject to the district's income tax. See R.C. 5748.01(G) and (H).

How to determine if you lived in a "taxing school district"?

You are a resident of a school district if you are a resident of Ohio and your primary residence is in the school district. The address used on items such as voter registration, driver's license and vehicle registration can help determine your primary residence.

To determine the applicable school district and tax rate, input your address and the appropriate date based on the tax year on this notice into **"The Finder"** at tax.ohio.gov/finder.

What if the total amount due cannot be paid when filing?

The Department is not authorized to set up a payment plan. However, any payments submitted with or after filing an SD 100 will be applied to the outstanding balance. Such payments will not stop the Department's billing process.

COVER LETTER RESPONSE PAGE



Do Not Scan
For Internal Use Only

How to Respond to the Ohio Department of Taxation:

1. ELECTRONIC OPTIONS (PREFERRED)

- **eServices document upload via OH|TAX account –**
 - To login or create an OH|TAX eServices account, visit tax.ohio.gov/OHTAX.



OH|TAX account benefits:

- Quick, Easy and Secure!
- Upload and view all correspondence sent through OH|TAX eServices
- View and print correspondence received from the Department
- View and print return transcripts
- FREE Return filing including amendments
- Direct email communication

- **eServices document upload via Guest Upload –**
 - To upload documents without an account, visit tax.ohio.gov/reply and select "Respond to a Notice"

2. PAPER OPTION

- **MAILING DOCUMENTATION** - If you do not wish to upload documentation using one of the preferred electronic response options above and would like to mail in correspondence:

REQUIREMENT- INCLUDE THIS COVER PAGE WITH YOUR RESPONSE. This will assist the Department to ensure proper routing and processing of your documentation.

Mail your response to:
Ohio Department of Taxation
P.O. Box 182401
Columbus, OH 43218-2401

Note: If responding with payment and no correspondence, this coversheet can be discarded.

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