



September 22, 2026

Ohio Department of Taxation
P.O. Box 182401
Columbus, OH 43218-2401

RE: Response to Failure to File Notice – 2023 Ohio SD 100

Letter ID: L0010432954
Taxpayer: Cheryl Conley
Primary ID: XXX-XX-4390

To Whom It May Concern:

This letter responds to the Department's Failure to File Notice (Letter ID L0010432954), dated September 10, 2026, regarding the 2023 School District Income Tax Return (SD 100) for the above-referenced taxpayer. The notice indicates that Department records show residency in school district 8707 (Otsego LSD) and that no SD 100 return had been received for the 2023 tax year.

Ms. Conley was in fact a resident of two school districts during 2023: school district 8707 (Otsego LSD, a taxing district) from January 1, 2023 through June 30, 2023, and school district 4807 (Toledo CSD, a non-taxing district) from July 1, 2023 through December 31, 2023. Enclosed is a copy of the electronically filed 2023 Ohio SD 100 reflecting this residency schedule, together with the accompanying Schedule of School District Withholding and supporting W-2 documentation.

As shown on the enclosed return, the school district tax liability for 2023 is \$248, against school district withholding of \$594, resulting in an overpayment of \$346. We respectfully request that the enclosed return be processed and the resulting refund of \$346 be issued to Ms. Conley.

Please let us know if any additional information is needed to complete processing of this response.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel Jones".

Daniel Jones
Senior Accountant

Enclosures: Copy of Original Notice; 2023 Ohio SD 100 Return with Schedule of School District Withholding

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



COPY OF ORIGINAL NOTICE

September 10, 2026



**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



CHERYL CONLEY
6756 WOODMEADOW DR
TOLEDO OH 43617-1144

000332

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



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.

00000081440003322020G

COPY OF RETURN

September 22, 2026

Do not staple or paper clip.



Department of
Taxation

2023 Ohio SD 100
School District Income Tax Return



23020119

04 03 25

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

AMENDED RETURN - Check here and include Ohio SD RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)
283 46 4390

Check if deceased

Spouse's SSN (if filing jointly)

Check if deceased

First name
CHERYL

M.I. Last name
CONLEY

Spouse's first name (if filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box
6756 WOODMEADOW DR

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

City
TOLEDO

State ZIP code
OH 43617

Ohio county (first four letters)
LUCA

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
8707		01 01 23 to 06 30 23	X	
4807	X	07 01 23 to 12 31 23	X	
School district #	Non-taxing	Dates of residency	Primary	Spouse
		to		
School district #	Non-taxing	Dates of residency	Primary	Spouse
		to		
School district #	Non-taxing	Dates of residency	Primary	Spouse
		to		



MM-DD-YY

2023 Ohio SD 100
School District Income Tax Return

SSN 283 46 4390



1. Ohio adjusted gross income (from Ohio IT 1040, line 3)	1.	59519
2. Business income deduction add-back (from the Ohio Schedule of Adjustments, line 12)	2.	
3. Modified adjusted gross income (line 1 plus line 2; if negative enter zero)	3.	59519
4. Exemption amount (from Ohio IT 1040, line 4)	4.	2150
5. Modified adjusted gross income less exemptions (line 3 minus line 4; if negative, enter zero)	5.	57369
Residents of taxing school districts: Complete the applicable schedule(s) on page 3 to determine the line 6 and/or line 7 amounts. Full-year nonresidents of taxing school districts: Skip to line 11.		
6. Total tax from traditional tax base districts (from line 29)	6.	248
7. Total tax from earned income tax base districts (from line 41)	7.	
8. School district income tax liability after credits (line 6 plus line 7)	8.	248
9. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210)	9.	
10. Total school district income tax liability before withholding or estimated payments (line 8 plus line 9)	10.	248
11. School district income tax withheld - Schedule of School District Withholding, part A, line 1 (include schedule and income statements)	11.	594
12. Estimated and extension payments, and credit carryforward from last year's return	12.	
13. Amended return only - amount previously paid with original and/or amended return	13.	
14. Total school district income tax payments (add lines 11, 12, and 13)	14.	594
15. Amended return only - overpayment previously requested on original and/or amended return	15.	
16. Line 14 minus line 15. Place a "-" in the box if negative	16.	594
If line 16 is MORE THAN line 10, go to line 20. OTHERWISE, continue to line 17.		
17. Tax due (line 10 minus line 16). If line 16 is negative, ignore the "-" and add line 16 to line 10	17.	
18. Interest due on late payment of tax (see instructions)	18.	
19. TOTAL AMOUNT DUE (line 17 plus line 18). Include the Ohio Universal Payment Coupon (OUPC) and make check payable to "School District Income Tax".	19.	AMOUNT DUE ▶ 594
20. Overpayment (line 16 minus line 10)	20.	346
21. Original return only - amount of line 20 to be credited toward next year's school district income tax liability.	21.	
22. REFUND (line 20 minus line 21)	22.	YOUR REFUND ▶ 346

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Primary signature _____ Phone number 419-344-4703

▶ Spouse's signature _____ Date 09-22-2026

Preparer's printed name _____ Phone number 419-913-1040

☒ Authorize your preparer to discuss this return

Non-paid preparer

PTIN: P 00247387

If your refund is \$1.00 or less, no refund will be issued.
If you owe \$1.00 or less, no payment is necessary.

NO Payment Included - Mail to:
Ohio Department of Taxation
P.O. Box 182197
Columbus, OH 43218-2197

Payment Included - Mail to:
Ohio Department of Taxation
P.O. Box 182389
Columbus, OH 43218-2389



2023 Ohio SD 100
School District Income Tax Return



23020319



SSN 283 46 4390

Traditional Tax Base Schedule

Complete this schedule for each traditional tax base school district in which you resided during the year, starting with Column A. If you resided in more than two traditional tax base school districts, complete additional copies of this page.

	(A)	(B)
	School district #	School district #
	8707	
23. Enter the portion of line 5 received while a resident of the school district above. If negative, enter zero 23.	29760	
24. Enter the lesser of line 5 or line 23 24.	29760	
25. Enter the tax rate for the school district above (see instructions) 25.	1.000	
26. School district tax (line 24 times line 25) 26.	298	
27. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) 27.	50	
28. Tax after credits (line 26 minus line 27; if less than zero, enter zero) 28.	248	
29. Sum of all line 28 amounts above as well as any additional Traditional Tax Base Schedules. Enter here and on line 6 29.		248

Earned Income Tax Base Schedule

Complete this schedule for each earned income tax base school district in which you resided during the year, starting with Column A. If you resided in more than two earned income tax base school districts, complete additional copies of this page.

	(A)	(B)
	School district #	School district #
30. Enter wages reported on your federal return and received while a resident of the school district above 30.		
31. Enter self-employment income reported on your federal return and received while a resident of the school district above. Place a "-" in the box if negative 31.		
32. Line 30 plus line 31. If negative, enter zero 32.		
33. Reserved for future use 33.		
34. Reserved for future use 34.		
35. Reserved for future use 35.		
36. Earned income school district tax base (see instructions) 36.		
37. Enter the tax rate for the school district above (see instructions) 37.		
38. School district tax (line 36 times line 37) 38.		
39. Senior citizen credit (you must be 65 or older to claim this credit; limit \$50 per district) 39.		
40. Tax after credits (line 38 minus line 39; if negative, zero) 40.		
41. Sum of all line 40 amounts above as well as any additional Earned Income Tax Base Schedules. Enter here and on line 7 41.		





Department of
Taxation

2023 Schedule of School District Withholding

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



23360119

Primary taxpayer's SSN

283 46 4390

List your and your spouse's (if filing jointly) W-2, and 1099-R forms **only if they have school district withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. Include copies of your income statements that show the school district withholding information. **Note:** On occasion, employers will report school district withholding in box 14 of the W-2 instead of the "local" boxes.

Part A - Total Withholding

1. Total of all school district income tax withheld for all school districts. Enter here and on line 11 of your SD 100 . . . 1. 594

Part B - W-2s

1. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld
P	8707	812432321	59386	7217

Box 15 - Employer's Ohio ID number	Box 18 - School district wages	Box 19 - School district tax
54052757	59386	594

2. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld
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Box 15 - Employer's Ohio ID number	Box 18 - School district wages	Box 19 - School district tax
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3. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld
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Box 15 - Employer's Ohio ID number	Box 18 - School district wages	Box 19 - School district tax
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4. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld
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Box 15 - Employer's Ohio ID number	Box 18 - School district wages	Box 19 - School district tax
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5. P/S	School district #	Box b - EIN	Box 1 - Wages, tips, etc.	Box 2 - Federal income tax withheld
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Box 15 - Employer's Ohio ID number	Box 18 - School district wages	Box 19 - School district tax
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Part C - 1099-Rs

1. P/S	School district #	Payer's TIN	Box 1 - Gross distribution	Box 4 - Federal income tax withheld
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Box 15 - Payer's Ohio number	Box 19 - School district distribution	Box 17 - School district tax
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