

Account Information

Taxpayer Name: CHERYL CONLEY

Email Address: daniel.jones@buckeyetaxaccounting.com

Letter ID: L0010432954

Submitter Name: Daniel Jones

Date Submitted: September 22, 2026

Confirmation Code: 429ftf

Submitted Documents

Type	File	Description	Size
LETCOR	Conley_Cheryl_SD1 00_Response_Packe t.pdf	Reply Correspondence	430856

Detailed Explanation

RE: Response to Failure to File Notice – Letter ID L0010432954 – 2023 School District Income Tax

Taxpayer: Cheryl Conley

Primary ID: XXX-XX-4390

Tax Year: 2023

This response is submitted on behalf of Cheryl Conley in reply to the Department's Failure to File Notice, dated September 10, 2026, which indicates that a 2023 SD 100 School District Income Tax Return had not been received and that Department records show residency in school district 8707 (Otsego LSD).

Ms. Conley was a resident of two school districts during the 2023 tax year, not one:

School district 8707 (Otsego LSD, a taxing district) — January 1, 2023 through June 30, 2023

School district 4807 (Toledo CSD, a non-taxing district) — July 1, 2023 through December 31, 2023

September 22, 2026

Because she resided in a taxing school district (8707) for a portion of 2023, a 2023 SD 100 was required. That return has now been electronically filed and is attached to this response, along with the Schedule of School District Withholding and the supporting W-2 documentation showing the school district withholding claimed.

Summary of the filed return:

Modified adjusted gross income less exemptions: \$57,369

School district tax liability (district 8707 only, since 4807 is non-taxing): \$248

School district income tax withheld: \$594

Overpayment/refund due: \$346

We respectfully request that the Department process the attached return and issue the resulting \$346 refund to Ms. Conley. Please let us know if any additional documentation is needed.

Submitted by: Daniel Jones, Senior Accountant, Buckeye Tax & Accounting Enterprises LLC (PTIN P00247387), authorized to discuss this return on the taxpayer's behalf.