



August 31, 2026

City of Toledo
Division of Taxation
One Government Center, Suite 2070
Toledo, OH 43604
Attn: Danielle Davis, Tax Auditor

Re: Request for Penalty and Interest Waiver
Taxpayer: Shirley Hunt
Account Number: 6435682-B
Tax Year: 2025

Dear Ms. Davis:

This letter is written on behalf of our client, Shirley Hunt, in response to the City of Toledo Tax Due Notice - Offer of Compromise dated August 26, 2026, which assessed penalty and interest of \$153.28 for tax year 2025 due to underpayment of estimated tax. We respectfully request that the City waive the penalty and interest in full based on reasonable cause.

Ms. Hunt had just moved to Toledo from Michigan, making her a first-time filer with the City of Toledo for the 2025 tax year. Her employer during that year was not located within the City of Toledo and did not withhold Toledo municipal income tax from her wages. As a result, Ms. Hunt was unaware that any Toledo tax liability existed until she filed her 2025 return, and the underpayment penalty was assessed for a shortfall she had no reasonable way to anticipate or prevent.

Ms. Hunt is no longer employed by that employer. Her current employer withholds City of Toledo income tax from her wages, so this situation will not recur in future tax years.

Given that this was a first-time filing, that the underpayment resulted from her former employer's failure to withhold Toledo tax rather than any act or omission by Ms. Hunt, and that the withholding issue has since been corrected, we ask that the City waive the \$153.28 in penalty and interest in its entirety. If a full waiver cannot be granted, we ask that the City consider the reduced amount already offered and confirm the balance due.

Please let us know if you require any additional documentation to process this request, or if a Power of Attorney is needed before you can discuss the account with our office. Thank you for your consideration.

Sincerely,

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

Daniel Jones
Senior Accountant

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

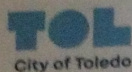


CITY OF TOLEDO

Original Notices

August 26, 2026

Shirley Hunt
Account No. 6435682-B
Tax Year 2025



City of Toledo
Division of Taxation
PO Box 632014
Cincinnati, OH 45263-2014

Statement Date: 08/26/2026

Email: incometax@toledo.oh.gov

Website: www.toledo.oh.gov

Account Number: 6435682-B

SHIRLEY HUNT
2914 CLAREDALE RD
TOLEDO, OH 43613

Tax Due Notice - Offer of Compromise

TAX YEAR	TAX	PENALTY & INTEREST	BALANCE DUE
2025	\$0.00	\$153.28	\$153.28

Based on the circumstances of your case, and in an effort to conclude this matter, we have reduced the penalties and interest by \$76.64. **You must pay the balance due of \$76.64 by 09/18/2026 in order to take advantage of this offer.** Failure to comply will result in this offer being revoked and the full assessment under the balance due column above becoming due. If you are unable to pay the reduced amount at this time, email us at incometax@toledo.oh.gov to request payment options.

YOU MUST ACT NOW TO QUALIFY FOR THE REDUCTION

We strongly recommend that you make your payments electronically. You may file and pay this balance due by bank account or credit card through our website taxconnect.toledo.oh.gov/taxconnect. If you need assistance setting up your **Authority Tax Connect** account or have any other questions, please email us at incometax@toledo.oh.gov. If paying by check or money order, please mail to the address listed above. Failure to pay may result in the account being referred to the Ohio Attorney General's Office for collection. The Ohio Attorney General can collect debts through State and Federal refund offset programs, as well as gambling winnings.

Under Toledo Municipal Code (effective 1/1/2016), taxpayers may only appeal assessments issued by the Administrator. Should you disagree with the change(s) noted above, you may request an assessment from the Administrator in order to obtain your rights to an appeal and instructions on how to file that appeal. A written request to obtain an assessment should be sent to: City of Toledo, Division of Taxation, Attn: Tax Administrator, One Government Center, Suite 2070, Toledo, OH 43604.

CITY OF TOLEDO DIVISION OF TAXATION PAYMENT COUPON

Please write your Account Number on your payment and enclose the bottom portion of this form.
Make all remittances payable to the COMMISSIONER OF TAXATION.

Statement Date: 08/26/2026

Payment Due Date: 09/18/2026

Account Number: 6435682-B(1)

SHIRLEY HUNT
2914 CLAREDALE RD
TOLEDO, OH 43613

TAX YEAR	TAX DUE	P & I	TOTAL DUE
2025	\$0.00	\$153.28	\$153.28

If your address is incorrect, please enter the correct address here:

Payment Amount: \$ _____



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

August 26, 2026

Acct #: 6435682-B

HUNT, SHIRLEY
2914 CLAREDALE RD
TOLEDO OH 43613

Dear Taxpayer:

A review of your tax liability discloses the following adjustments for year: 2025

90% of your Toledo income tax was not paid prior to the due date which generates an underpayment of estimates penalty. To avoid this penalty in future tax years, make estimated tax payments so that you will owe less than \$200.00 by the 4th quarter due date.

If you have any questions, please call the number below between the hours of 8:00 am and 4:30 pm.

Respectfully,

DANIELLE DAVIS

Danielle Davis
Tax Auditor
Division of Taxation
Fax: 419-936-2320
danielle.davis@toledo.oh.gov

Under Toledo Municipal Code 1905.068 (effective 1/1/2016), taxpayers may only appeal assessments issued by the Administrator. Should you disagree with the change(s) noted above, you may request an assessment from the Administrator in order to obtain your rights to an appeal and instructions on how to file that appeal. A written request to obtain an assessment should be sent to: City of Toledo, Division of Taxation, Attn: Tax Administrator, One Government Center, Suite 2070, Toledo, OH 43604.