

IN THE SUPREME COURT OF OHIO

THE STATE OF OHIO ex rel. :
JAMES PALM :
122 Tandy Lane :
Akron, OH 44311 :

and :

THE STATE OF OHIO ex rel. :
SARA PEARSON :
7184 Colonial Pl. :
Ravenna, OH 44266 :

Relators, :

v. :

JEFF MCCLAIN :
TAX COMMISSIONER :
30 E. Broad St. :
Columbus, OH 43215 :

and :

ROBERT SPRAGUE :
OHIO TREASURER :
30 E. Broad St. 9th Floor :
Columbus OH 43215 :

Respondents :

Case No.:

**Verified Complaint for Writ of
Mandamus**

VERIFIED COMPLAINT FOR WRIT OF MANDAMUS

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Now come Relators, James Palm and Sara Pearson, by and through the undersigned counsel, and as and for their Verified Complaint for Writ of Mandamus against Respondents, Jeff McClain, Ohio Tax Commissioner, and Robert Sprague, Ohio Treasurer (hereinafter collectively referred to as "Respondents"), hereby state the following:

PRELIMINARY STATEMENT

1. This action is brought in the name of the State on the relation of James Palm and Sara Pearson (hereinafter collectively referred to as "Relators").
2. Relators bring this action on behalf of the State of Ohio seeking relief from widespread double taxation caused by the Tax Commissioner and the Ohio Treasurer's systemic failure to properly credit individual taxpayers' accounts with personal income taxes withheld by their employers and paid in trust directly to the State of Ohio.
3. This systemic failure arises when an employee taxpayer is unable to provide W-2 information on their state tax return, a situation that arises often for a multitude of reasons, including when an employer fails to generate and/or provide a W-2 to the employee, or when the employee's W-2 is lost or destroyed.
4. When the employee taxpayer is unable to provide W-2 information on their state tax return, the State of Ohio has the employee enter zero ("0") as the amount of state income taxes withheld by the employer, even though the employer withheld taxes from the employee and remitted those funds directly to the State of Ohio.
5. The State of Ohio then processes the employee's tax return as if the employee had paid no state income taxes and assesses an amount owed based upon the employee's taxable

- income, giving the taxpayer no credit for funds received from the employer on the employee's behalf and instead requiring the employee to pay the same tax a second time.
6. The State of Ohio then notifies the employee taxpayer to pay the assessment or withholds the amount from their state tax refund.
 7. This causes employee taxpayers to be taxed twice, thereby imposing an illegal double income tax and allowing the State of Ohio to profit unjustly at the expense of individual taxpayers.
 8. The State of Ohio's systemic failure to properly credit individual employee taxpayers' accounts cannot be remedied by settling the Relators' tax accounts because it affects any and all Ohio taxpayers who are unable to provide W-2 information on their state tax return, who may not have the resources necessary to address the situation, or who may be unaware of its effect on them entirely.
 9. The State of Ohio's systemic failure to properly credit individual employee taxpayers' accounts not only causes economic harm to taxpayers, but has a disparate impact on low-income individuals, who are more likely to be in situations where W-2 information is not provided or is lost or destroyed (as demonstrated by the Realtors' stories below) and who are less likely to be able to absorb the economic hardship imposed on them.

PARTIES, JURISDICTION, AND VENUE

10. James Palm ("Mr. Palm"), at all times pertinent to this action, was and is a resident of the State of Ohio, is a taxpayer over the age of 18, and resides in Summit County, Ohio.
11. Sara Pearson ("Ms. Pearson"), at all times pertinent to this action, was and is a resident of the State of Ohio, is a taxpayer over the age of 18, and resides in Portage County, Ohio.

12. Respondent, Jeff McClain, is the Tax Commissioner appointed by Mike DeWine, Governor of the State of Ohio. The Tax Commissioner has the power and authority to assess and collect Ohio income taxes. R.C. 5703.05 and 5747.18.
13. Respondent, Robert Sprague, is the Ohio Treasurer appointed by Mike DeWine, Governor of the State of Ohio. The Ohio Treasurer jointly develops policies and procedures with the Tax Commissioner relating to Ohio income taxes.
14. The Court possesses jurisdiction over the subject matter of this action and over Respondents pursuant to Article IV, Section 2(B)(1)(b) of the Ohio Constitution and Rule 12 of the Rules of Practice of the Ohio Supreme Court. *See also State ex rel. Bd. of Cty. Commrs. of Lucas Cty. v. Austin*, 158 Ohio St. 476, 110 N.E.2d 134 (1953) (finding mandamus was proper when a county taxing authority refused to follow its protocol and either issue or not issue a tax levy).

STATUTORY FRAMEWORK FOR STATE INCOME TAXATION

15. Individual income tax is levied under R.C. 5747.02 on “every individual, trust, and estate residing in or earning or receiving income in this state ...”
16. Under the Ohio Revised Code, employers have a mandatory duty to withhold income tax as follows: “every employer, including the state and its political subdivisions, maintaining an office or transacting business within this state and making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period a tax computed in such manner as to result, as far as practicable... an amount substantially equivalent to the tax reasonably estimated to be due.” R.C. 5747.06(A).

17. Not only are employers required to properly withhold Ohio tax from their employees' wages, but they are also required to pay on a periodic basis the amount of state tax withheld from the employee to the State of Ohio, R.C. 5747.07. In addition, the employer under R.C. 5747.07(F) must file with the employer's annual return the ... "(1) full name of each employee...(2) the social security number of each employee; (3) the total amount of compensation paid...(4) the amount of the tax imposed by section 5747.02 of the Revised Code..." R.C. 5747.07(F).¹
18. Correspondingly, Form IT 4, attached hereto as Exhibit "A", requires each employee to certify that, "[u]nder the penalties of perjury...that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled." Employers use employees' Form IT 4 when determining what to deduct and withhold from employees' wages and to pay to the State of Ohio on their behalf pursuant to R.C. 5747.06.
19. R.C. 5703.058 states that the Tax Commissioner and the Ohio Treasurer, "**shall** consult and jointly **adopt policies and procedures** for the processing of payment of taxes...such that payments are **deposited in or credited to** the appropriate account or fund within thirty days after receipt." R.C. 5703.058 (Emphasis added).

THE FAILURE TO PROPERLY DEPOSIT IN OR CREDIT ACCOUNTS

¹ This statute, R.C. 5747.07, requires the reporting of withholding but it imposes no requirement on the State to properly account for and credit the individual taxpayer's account with the amount withheld and paid by the employer on the employee's behalf. The W-2 is the individual taxpayer's breakdown of taxes withheld by the employer and paid to the state by the employer. Website instructions for 2016-2020 are attached collectively as Exhibit "B". Employers with less than 250 employees are only required to file information returns reporting aggregate amounts paid for wages and aggregate amounts withheld by the company on the form IT 3.

20. Even though the General Assembly created R.C. 5703.058's obligations in 2007, the Tax Commissioner and Ohio Treasurer have failed to create such policies and procedures and, in fact, do not properly deposit or credit appropriate accounts. R.C. 5703.058; *See also* The Legislative Service Commission Final Analysis of 127th Gen. A. Am. Sub. H.B. No. 119 (discussing the creation of R.C. 5703.058 in 2007 to ensure the prompt deposit and credit of tax payments); *see also* Office of the Inspector General, *2013 Annual Report*, pp. 14-15, <https://www.watchdog.ohio.gov/Portals/0/AnnualReport/2013AnnualReport2.pdf> (accessed August 2, 2021) (explaining that the OIG has previously investigated the Department of Taxation and determined it has failed to properly credit accounts and refund taxpayer overpayments).
21. Indeed, in response to a request to produce such policies and procedures, the Tax Commissioner and Ohio Treasurer produced only the documents attached hereto as Exhibit "C". None of these documents include a policy or procedure for depositing or crediting taxpayer accounts with funds paid to the State of Ohio by employers on behalf of such taxpayer employees pursuant to R.C. 5747.06.²
22. The Tax Commissioner and Ohio Treasurer have failed to adopt and issue policies and procedures in conformity with R.C. 5703.058.
23. As result of the failure to adopt the required policies and procedures, taxpayers such as Relators, who do not possess a W-2 form at the time of filing and lack means to obtain a W-2 from their employers, are unable to discover from the Ohio Department of Taxation

² These policies were provided by the Ohio Department of Taxation in response to an information request under the Open Records Law §149 et. seq. None of these Policies address the issue of properly crediting income tax paid by employers on behalf of taxpayers to the taxpayers' accounts, but in general address other accounting procedures and issues of embezzlement by state employees.

the amount of tax payments they have previously paid to the State of Ohio through wages withheld by their employers.

24. As result of the failure to adopt the required policies and procedures, Ohio Tax Commissioner, Jeff McClain, maintains inaccurate records of taxes paid for employees. These inaccurate records then cause the Tax Commissioner to duplicate collection of personal income taxes against the employee taxpayers and to fail to notify them of any credit account balance for which a refund is due, as required by R.C. 5703.77.³

FACTUAL ALLEGATIONS

James Palm

25. Relator James Palm is a taxpayer who, because of personal issues, did not file tax returns for 2016 through 2018. In 2020, Relator Palm desired to become filing compliant for tax years 2016 through 2018, but he no longer possessed the W-2 information furnished by his employers necessary for his tax returns. *See* Affidavit of James Palm, attached hereto as Exhibit “D” at ¶¶4, 5.
26. In 2017, Relator Palm worked for Dollar Express LLC. Relator Palm is unable to contact this employer to obtain W-2 information since the employer is no longer in business. *See* Affidavit of James Palm at ¶5.
27. Relator Palm complied with his obligation under Ohio Adm.Code 5703-7-06 to complete a withholding form (i.e., IT4) to accurately report his exemptions for tax years 2016 through 2018, and his employer used such form to withhold from his wages and to pay to

³ Legislative history lists the objective of this bill to not only properly refund taxpayers’ accounts in cases of overpayment but to review taxpayers’ accounts and notify them of overpayments. *See Ohio Legislative Service Commission, Fiscal Note & Local Impact Statement, Am.Sub.S.B. No. 263.*

the State of Ohio amounts to satisfy his state tax liability for such tax years pursuant to R.C. 5747.06. *See* Affidavit of James Palm at ¶15.

28. Relator Palm proceeded to take several steps to obtain the wage and income information he needed to become filing compliant. First, with assistance from United Way, he obtained wage and income statements from the IRS for tax years 2016-2018. *See* Affidavit of James Palm at ¶7.

29. These statements listed Relator Palm's income and the amounts withheld by his employer for federal taxes, but do not list the amounts withheld by his employer for state taxes. *See* Exhibit "E", Copy of IRS wage and income statements for 2016-2018 (SSN# redacted).

30. Because these statements show Relator Palm's employer withheld amounts for his federal tax liability, Relator Palm believes his employer also complied with Ohio law, R.C. 5747.06, by withholding amounts sufficient to satisfy his state tax liability. *See* Affidavit of James Palm at ¶¶ 9, 15.

31. Relator Palm then contacted the Ohio Department of Taxation to determine the amount of state taxes his employer withheld from his wages and paid to the State of Ohio on his behalf. The Ohio Department of Taxation informed Relator Palm that the Department did not have and does not keep such withholding and payment information. *See* Affidavit of James Palm at ¶14.

32. The Department of Taxation instructed Relator Palm to report that zero dollars had been withheld by his employer for satisfaction of his Ohio tax liability. *See* Affidavit of James Palm at ¶14.

33. Lacking any other means to obtain the state withholding information, Relator Palm filed his Ohio tax returns for 2016 through 2018 in December 2020, and listed "unknown" for

the amount withheld by his employer for state tax on those returns. Relator Palm attached his federal wage and income statements to his return. *See* Exhibit "F", copy of Relator Palm's state tax returns (SSN# redacted).

34. Relator Palm did not list zero on the returns because he believes his employer withheld more than the arbitrary amount of zero on his behalf, which the State directed him to report. *See* Affidavit of James Palm at ¶17.
35. The Ohio Department of Taxation processed Mr. Palm's returns for 2016 through 2018 and gave Relator Palm zero credit for each year for the amount withheld and paid to the State by his employers pursuant to R.C. 5747.06.
36. For tax year 2016, the State of Ohio has requested a duplicate payment of \$49.12 from Relator Palm for his Ohio income tax. *See* Affidavit of James Palm at ¶19. On information and belief, Relator Palm's employers already paid this amount to the State of Ohio on his behalf, as required by R.C. 5747.06. *See* Ohio Department of Tax assessment for 2016 attached hereto as Exhibit "G".
37. Relator Palm believes he does not owe what is effectively a duplicate tax and also believes that he is, in fact, owed refund for tax year 2016. *See* Affidavit of James Palm at ¶20.
38. For tax year 2018, the State of Ohio has requested a duplicate payment of \$349.18 from Relator Palm for his Ohio income tax. *See* Affidavit of James Palm at ¶19. On information and belief, Mr. Palm's employers paid this amount to the State of Ohio on Mr. Palm's behalf, as required by R.C. 5747.06. *See* Ohio Department of Tax assessment for 2018 attached hereto as Exhibit "H".
39. Relator Palm believes he does not owe what is effectively a duplicate tax and also believes that he is, in fact, owed refund for tax year 2018. *See* Affidavit of James Palm at ¶20.

40. Relator Palm is not able to ascertain the amount of personal income taxes he has paid through his employer's withholding process because he does not have a W-2 form. He cannot obtain a W-2 from his employer because his employer is no longer in business.
41. Relator Palm is not able to ascertain the amount of personal income taxes he has paid the Ohio Department of Taxation because the Tax Commissioner and State Treasurer have failed to adopt policies and procedures to ensure that his account was properly credited when the funds were submitted via his employer.
42. The State of Ohio's failure to properly adopt policies to credit Relator Palm's taxpayer account has directly harmed Relator Palm.

Sara Pearson

43. Relator Sara Pearson did not file her tax returns in a timely fashion for tax years 2017, 2018, and 2019. In 2019, Relator Pearson abruptly left home to escape abuse and domestic violence. *See* Affidavit of Sara Pearson attached hereto as Exhibit "I" at ¶4.
44. Due to her abrupt departure, Relator Pearson did not grab her W-2 documents. *See* Affidavit of Sara Pearson at ¶5.
45. After leaving the home, Relator Pearson's estranged (now former) spouse burned all of her belongings. On information and belief, the W-2 information for 2017 and 2018 were among those belongings burned. *See* Affidavit of Sara Pearson at ¶6.
46. Subsequent to her departure from the home, Relator Pearson's estranged spouse fraudulently and wrongly sent a change of address form to the U.S. Postal office without her knowledge and consent, which forwarded all her mail to his mother's house. *See* Affidavit of Sara Pearson at ¶7.

47. As a result of this fraud, Relator Pearson's W-2 information for 2019 was diverted to her estranged spouse's mother's home, and she was unable to retrieve the same. *See* Affidavit of Sara Pearson at ¶8.
48. Relator Pearson complied with her obligation under Ohio Adm.Code 5703-7-06 to complete a withholding form (i.e., IT4) to accurately report her exemptions for tax years 2017 through 2019, and, upon information and belief, her employers used such form to withhold from her wages and to pay to the State of Ohio amounts to satisfy her state tax liability for such tax years pursuant to R.C. 5747.06. *See* Affidavit of Sara Pearson at ¶10.
49. Relator Pearson took steps to obtain her wage and income information to become filing compliant in 2020. Specifically, she obtained wage and income statements from the IRS. *See* Affidavit of Sara Pearson at ¶11.
50. The statements listed the amounts withheld by Relator Pearson's employers for federal income tax purposes, but did not list the amounts withheld by her employers and paid to the State of Ohio for her state tax liability. *See* IRS wage and income statement for 2017-2019, attached as Exhibit "J" (SSN# redacted).
51. Relator Pearson filed her state tax returns in December of 2020 for tax years 2017 through 2019 and listed "unknown" for the amount of state tax withheld on her behalf. *See* State tax returns, attached hereto as Exhibit "K" (SSN# redacted).
52. In processing her tax returns for 2017 through 2019, the State of Ohio failed to credit Relator Pearson's account with the amounts paid by her employers on her behalf. Instead, the State of Ohio changed Relator Pearson's "unknown" designation to zero and processed each return as a zero-balance return for tax years 2017 through 2019, meaning the State of Ohio processed each year as zero taxes paid and zero taxes owed.

53. Relator Pearson believes state taxes were deducted from her pay by her employer and sent to the State of Ohio. Ms. Pearson believes she is owed a tax refund for each tax year, 2017 through 2019.
54. Relator Pearson is not able to ascertain the amount of personal income taxes she has paid the Ohio Department of Taxation because the Tax Commissioner and State Treasurer have failed to adopt policies and procedures to ensure that her account was properly credited when the funds were submitted via her employer.
55. The State of Ohio's failure to properly adopt policies to credit Relator Pearson's taxpayer account has directly harmed Relator Pearson.

Common Allegations

56. Since the policies and procedures mandated by R.C. 5703.058 do not exist, Relators (and similarly situated taxpayers who justifiably lack access to their W-2 information for state income tax purposes) are unable to dispute the arbitrary decision made by the State of Ohio that zero dollars were withheld and paid by all their employers to the State of Ohio on their behalf.
57. The state income tax is withheld by employers by statute and paid directly to the State of Ohio. Given that employers remit payment directly to the state, employees (such as Relators) cannot access or acquire their withholding information on their own if their employers no longer exist or if their information is destroyed.
58. Consequently, the taxpayer employees, such as Relators, are at the mercy of the State of Ohio to properly credit their accounts with the funds they collect and receive on their behalf under Ohio law when they no longer have access to their W-2 information. *See* R.C. 5747.06.

59. The Tax Commissioner and Ohio Treasurer's violation of R.C. 5703.058 eliminates any possibility of taxpayers, including Relators, pursuing typical administrative remedies to address this problem, such as the Ohio Board of Tax Appeals, as there is no record available to them to prove the amounts paid on their behalf. Therefore, an administrative review will fail. Similarly, without an accurate record, there is no opportunity for taxpayers to contest duplicate collections action under R.C. Chapter 2723.

COUNT I

**AN EXTRAORDINARY WRIT IS NECESSARY AND APPROPRIATE UNDER
R.C. CHAPTER 2731 TO FORCE THE COMMISSIONER AND THE
TREASURER TO ADOPT POLICIES THAT PROPERLY CREDIT TAXPAYERS'
ACCOUNTS.**

60. Relator Palm and Relator Pearson incorporate each and every allegation contained in the proceeding paragraphs as if expressly stated herein.
61. Relators each have a clear legal right to receive credit for all personal income taxes paid on their behalf through their employers' withholding system. R.C. 5703.058; *see also*, R.C. 5703.77.
62. Respondents each have a clear legal duty under R.C. 5703.058 to adopt policies and procedures that ensure individual taxpayers' accounts are properly credited with all funds submitted on their behalf and to deposit withheld personal income tax into the proper accounts.
63. Respondents have failed to comply with the provisions of R.C. 5703.058.
64. Relator Palm and Relator Pearson are out of legal options. There is no adequate remedy for them in the ordinary course of law. There is no administrative or legal remedy where Relators can bear their burden of proof and prevail because they do not have access to the necessary information.

65. The Ohio Board of Tax Appeals was created by statutory authority and vested with the power to resolve taxpayer disputes. R.C. 5703.02.
66. When utilizing the Board of Tax Appeals, the individual taxpayer has the burden of presenting evidence that supports its position. *Alcan Aluminum Corp. v. Limbach*, 42 Ohio St.3d 121, 537 N.E.2d 1302 (1989).
67. When the Respondents fail to comply with R.C. 5703.058, taxpayers cannot prevail through the Board of Tax Appeals because neither the taxpayer nor the Tax Commissioner/State of Ohio have information on the amount withheld and forwarded by their employer to the State of Ohio, which should have been credited to the taxpayer's personal income account.
68. As demonstrated by the respective cases of Relator Palm and Relator Pearson, Respondents' noncompliance with R.C. 5703.058, which precludes the State of Ohio from properly crediting a taxpayer's personal income account, has the correlative and harmful result of causing the State of Ohio to impose and collect a double tax from the taxpayer.
69. Respondents' noncompliance with R.C. 5703.058 24 causes Ohio Tax Commissioner, Jeff McClain, to maintain inaccurate records of taxes paid for employees. These inaccurate records then cause the Tax Commissioner to duplicate collection of personal income taxes against the employee taxpayers and to fail to notify them of any credit account balance for which a refund is due, as required by R.C. 5703.77.
70. Given that the State of Ohio fails to comply with R.C. 5703.058, there is no information available and no avenue to dispute duplicate collections of taxes through the Ohio Board of Tax Appeals.

71. R.C. Chapter 2723 provides an avenue for relief to enjoin the illegal levy or collection of taxes and assessments. This avenue for relief is not available to either of the Relators for the same reason that any appeal to the Ohio Board to Tax Appeals would fail. Relators have no evidence they can present to prove the amount of income tax paid on their behalf through their employers' withholding systems to the Ohio Department of Taxation. Therefore, the Relators could not meet their burden of proof. Their inability to pursue this avenue of relief is directly caused by the failure of Commissioner McClain and Treasurer Sprague to comply with R.C. 5703.058.⁴
72. Assuming, arguendo, that Relators could individually prevail by utilizing the foregoing legal avenues, the systemic issue of failing to create policies that credit accounts as required under R.C. 5703.058 remains unaddressed and unresolved. Without the systemic issue being addressed, Relators, as well as taxpayers across the state, may and/or will face the same issue in future tax years.
73. By letter dated April 24, 2019, every legal aid organization in the State of Ohio alerted Commissioner McClain of this systemic issue of double collection of personal income taxes due to the failure of his office to properly credit taxpayer accounts. *See* Commissioner Letter dated April 24, 2019, attached hereto as Exhibit "M".
74. Two years later, the Respondents have not issued any policies or procedures to resolve this problem.

⁴Relators in an abundance of caution did send a Protest Letter but did not include a statement of their intent to sue under R.C. Chapter 2723 since said action would be destined to fail. *See* Protest Letters attached hereto as Exhibit "L". Furthermore, relators did not make a duplicate payment since they are indigent, believe that if their accounts were properly credited they would not owe tax but instead be issued a refund, and are not required to tender payment under the mandamus cause of action.

75. In June 2021, a request for an opinion letter pursuant to R.C. 5703.53 was sent to Commissioner McClain requesting an opinion as to how to resolve this issue. The Tax Commissioner has not issued any written response or opinion. See Request for Opinion Letter, attached hereto as Exhibit "N".
76. The redress sought herein by the Relators will prevent and preclude a double tax being imposed not only against Relators, but against all Ohio taxpayers who are unable to produce information relating to state income tax withheld by their employers and paid to the State of Ohio.
77. There is no adequate remedy at law that will resolve the underlying failure of the State of Ohio to properly credit individual taxpayer accounts and prevent the future imposition of a double tax on state taxpayers. Such failure disparately impacts low-income taxpayers who are far more likely to be employed by employers who go out of business and, due to their limited income, are more greatly impacted by being double taxed.

WHEREFORE, Relators Palm and Pearson request relief from this Court as follows:

1. A Writ of Mandamus be issued directing Respondents Commissioner McClain and Treasurer Sprague to "jointly **adopt policies and procedures** for the processing of payment of taxes...such that payments are **deposited in or credited** to the appropriate account or fund within thirty days after receipt," as required by R.C. 5703.058, and to timely notify taxpayers of any credit account balance for which a refund is due, as required by R.C. 5703.77.
2. That Relator Palm's personal income tax accounts for tax years 2016 through 2018 be properly credited for the money that was withheld by his respective employers and paid to

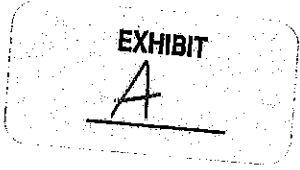
- the State of Ohio, that proper adjustments to the amount of state tax owed be corrected, and that any refunds be issued to Relator Palm.
3. That Relator Pearson's accounts for tax years 2017 through 2019 be properly credited for the money withheld by her respective employers and paid to the State of Ohio, that proper adjustments be made to her personal income tax account, and that any refunds be issued to Relator Pearson.
 4. That the policies and procedures adopted by Commissioner McClain and Treasurer Sprague include the availability of account transcripts that list the amount of state withholding paid by the employer to the State of Ohio on the employee's behalf, such that individual taxpayers can avail themselves of legal avenues by the Ohio Board of Tax Appeals and/or legal avenues under R.C. Chapter 2723.
 5. Award Petitioners the cost of this proceeding.
 6. Award Petitioners their attorney's fees as the Petition is in the public interest.
 7. Grant Petitioners such other and further relief as the Court deems necessary and appropriate.

Respectfully submitted,



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Notice to Employee

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. You may file a new certificate at any time if the number of your exemptions **increases**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **decreases** because:

- (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
- (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.

4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

✂ please detach here



Department of Taxation

Employee's Withholding Exemption Certificate

Print full name _____ Social Security number _____

Home address and ZIP code _____

Public school district of residence _____ School district no. _____
(See *The Finder* at tax.ohio.gov.)

- 1. Personal exemption for yourself, enter "1" if claimed _____
- 2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) _____
- 3. Exemptions for dependents _____
- 4. Add the exemptions that you have claimed above and enter total _____
- 5. Additional withholding per pay period under agreement with employer _____ \$ _____

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature _____ Date _____

2021 Ohio Employer and School District Withholding Tax Filing Guidelines



Employer Withholding

Who Must Register

All employers maintaining an office or transacting business in Ohio and required to withhold federal income tax must register within 15 days when such liability begins. Register online through the Ohio Business Gateway (Gateway) at business.ohio.gov and follow the instructions for Ohio Withholding Registration. If you have any questions about registering, call 1-888-405-4089.

Who Must Withhold Ohio Income Tax

Every employer maintaining an office or transacting business within the state of Ohio and making payment of any compensation to an employee, whether a resident or nonresident, must withhold Ohio income tax. Withholding is not required if the compensation is paid for or to:

- Agricultural labor as defined in Internal Revenue Code §3121(g).
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority.
- Service performed in any calendar quarter by an employee unless the cash remuneration paid for such service is \$300 or more and such service is performed by an individual who is regularly employed by such employer to perform such service.
- Services performed for a foreign government or international organization.
- Services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news.
- Services not in the course of the employer's trade or business to the extent paid in any medium other than cash.
- Residents of Michigan, Indiana, Kentucky, West Virginia or Pennsylvania earning compensation for services provided in Ohio.
- A civilian spouse of a military service member if the service member and spouse have the same state of residency, and their state of residency is in another state pursuant to the service member's military records.

How Much Tax To Withhold

The employer withholding tables are posted at https://www.tax.ohio.gov/employer_withholding.aspx.

Required Returns and Forms

Employee's Withholding Exemption Certificate (Ohio IT 4): Each employee must complete an Ohio IT 4, Employee's Withholding Exemption Certificate, or the employer shall withhold tax from the employee's compensation without exemption. The IT 4 has recently been revised to combine and replace the following forms: The previous version of the IT 4 (Employee's Withholding Exemption Certificate), the IT 4NR (Employee's Statement of Residency in a Reciprocity State), the IT 4 MIL (Military Employee Withholding Exemption Certificate), and the IT MIL-SP (Exemption from Withholding - Military Spouse Employee).

Ohio Withholding Tax Returns: Employers are required to electronically file Ohio employer and school district withholding returns and make payment of these taxes withheld either on the Gateway or by any other electronic means prescribed by the tax commissioner. See Ohio Adm. Code 5703-7-19.

You can access the Gateway by clicking this link, business.ohio.gov. You will need the FEIN (Federal Employer Identification Number), legal name of the business and your e-mail address. Once registered, you can start filing your employer withholding returns immediately.

The Forms an Employer Must File:

- IT 501 Payment of Income Tax Withheld
 - To report and pay the Ohio income tax withheld for the period.
 - Employers are **not required** to file if no Ohio income tax was withheld or required to be withheld for the period.
 - The filing of all IT 501s **does not** complete your filing requirement for the tax year.

- IT 941 Annual Reconciliation of Income Tax Withheld
 - To be filed by employers with quarterly or monthly filing frequency (See filing frequency explanations below).
 - A reconciliation of the Ohio income tax withheld or required to be withheld and payments for the entire calendar year.
 - Employers are required to file by January 31st of the following tax year or no later than 15 days after the discontinuation of the business.

- IT 942 Quarterly Reconciliation of Income Tax Withheld
 - To be filed only by employers with a partial-weekly filing frequency.
 - A reconciliation of the Ohio income tax withheld or required to be withheld and payments for each of the 1st, 2nd, and 3rd quarters.
 - Due on the last day of the month following the end of each calendar quarter.

- IT 942 4th Quarter/Annual Reconciliation of Income Tax Withheld
 - To be filed only by employers with a partial-weekly filing frequency.
 - A reconciliation of the Ohio income tax withheld and payments for the 4th quarter as well as the entire calendar year.
 - Due January 31st of the following tax year or no later than 15 days after the discontinuation of the business.

- IT 3 Transmittal of Wage and Tax Statements & W-2s or 1099-Rs
 - All employers are strongly encouraged to submit their W-2/1099-R information electronically regardless of how many W-2/1099-R forms they issue.
 - The option to submit W-2/1099-R information via CD has been eliminated. The only option to submit this information will be through the Gateway by the due date of January 31st.
 - **Those who issue 250 or more W-2s/1099-Rs:** You are required to submit your W-2/1099-R information electronically through the W-2/1099 Upload feature on the Gateway. No paper IT 3 is required to be filed, since the W-2/1099 Upload Feature creates an IT 3 from the W-2/1099-R information submitted.
 - **Those who issue less than 250 W-2s/1099-Rs:** You are strongly encouraged to use the W-2/1099 Upload feature on the Gateway. If you choose **not** to utilize the upload feature, you are only required to file the paper IT 3 without the corresponding W-2s/1099-Rs with the Ohio Department of Taxation (Department).
 - If you choose not to utilize the upload feature and only file the paper IT 3, even though you may issue less than 250 W-2/1099-R forms, the Department may still require you to submit your W-2/1099-R information using the W-2/1099 Upload feature through the Gateway when administering the Department's compliance programs.

Note: Those who issue W-2s or 1099-Rs are required to maintain these tax records, including W-2 information, for at least four years from the due date.

Filing Frequency: An employer's filing and payment frequency for Ohio employer withholding tax purposes is determined for each calendar year by the combined amount of Ohio and school district income taxes that were withheld or required to be withheld during the 12-month period ending June 30 of the preceding calendar year (look-back period).

- **Quarterly** payments must be made with the filing of the Ohio IT501 on the Gateway by the last day of the month following the end of each calendar quarter, if the combined amount of taxes that were withheld or required to be withheld was \$2,000 or less during the look-back period. Employers who registered on or after July 1 of the preceding calendar year will also remit quarterly, unless notified otherwise.
- **Monthly** payments must be made with the filing of the Ohio IT501 on the Gateway within 15 days following the end of each month, if the combined amount of taxes that were withheld or required to be withheld was greater than \$2,000 but less than \$84,000 during the look-back period.
- **Partial-weekly** payments must be made by electronic funds transfer (EFT) within three banking days from the end of each partial-weekly period in which the employer issued its payroll, if the combined amount of taxes that were withheld or required to be withheld was \$84,000 or more during the look-back period.
 - EFT payments must be made through the Ohio Treasurer of State.
 - There are two partial-weekly withholding periods each week. One consists of a consecutive Saturday, Sunday, Monday and Tuesday and another that consists of a consecutive Wednesday, Thursday and Friday. Your partial-weekly period is determined based upon the day of the week that the employer issued its payroll; however, a partial-weekly withholding period cannot extend from one calendar year into the next.
 - If the combined employer and school district income tax withheld by an employer during a pay period reaches \$100,000 or more, payment of the Ohio income tax portion of this withheld amount (excluding school district income taxes) is due by the first banking day after the date the employer issued its payroll on which the combined withholding equals or exceeds \$100,000.

Filing Corrections

- If an overpayment is identified during the current calendar year, the employer must make the adjustment by reducing the Ohio tax withheld reported on the next Ohio IT 501 filed or EFT payment made.
- If an overpayment or underpayment is identified after the IT 941 or 4th Quarter/Annual IT 942 Reconciliation has been filed, the employer must file an amended IT 941 or 4th Quarter/Annual IT942 Reconciliation reflecting the overpayment or balance due.
- You CANNOT take an overpayment as a credit in a subsequent year.
- If an amended IT 941 or 4th Quarter Annual Reconciliation also involves issuing W-2Cs, contact IncomeStatementsEWT@tax.state.oh.us for instructions on how to submit the W-2C file.

Interest and Penalty Charges

For both Ohio's employer withholding and school district withholding taxes, interest is due from the return due date until the date the tax is paid. The interest rate for calendar year 2021 is 3%.

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio employer withholding tax return by the due date.

A **failure-to-pay** penalty of 10% of the delinquent payment plus double the applicable interest may be charged if you do not pay the tax by the applicable due date.

A **withheld but not remitted** penalty of 50% of the delinquent payment plus double the applicable interest may be charged if you withhold the tax from your employees but fail to remit the amounts to the Ohio Department of Taxation.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank. See R.C. 5747.15.

Employer's Liability for Withheld Tax

Each employer is liable for the Ohio income tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer.

The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held **personally liable** for any failure to file the report and/or pay the tax as required by law.

What Records To Keep

Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.

Records must include:

1. Amounts and dates of all compensation paid, and taxes withheld by pay period.
2. Names, addresses, school district of residence, principal county of employment (nonresidents) and the social security numbers of all employees receiving compensation.
3. Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.
4. Copies of W-2s, 1099-Rs and IT 3.

Updating the Ohio Employer Account

Send a change in name or address on the Ohio Business Account Update Form (BA UF). This form is available at tax.ohio.gov.

Closing an Ohio Employer Account

- A business that withholds individual income and/or school district income from its employee(s), and is closing, must complete the Ohio Business Account Update Form (BA UF). This may also be done when filing the final return IT 941 electronically through the Gateway by checking the button for Cancel Withholding Account and entering the date of the last day of compensation.
- The employer also must file the Ohio 941, Ohio Employer's Annual Reconciliation, no later than 15 days after the discontinuation of business through the Gateway. EFT filers must file the Ohio IT 942 Ohio Employer's 4th Quarter/Annual Reconciliation through the Gateway.
- The employer must submit to the Department all W-2/1099-R information through the W-2/1099 Upload feature through the Gateway no later than 60 days from the last date of payroll.

Employers That Obtain a New FEIN

If a change in ownership or in the business entity type (such as changing from a sole proprietorship to a corporation) occurs and you receive a new FEIN, you must file a final IT 941 or IT 942 reconciliation for the old Ohio withholding account number and you will need to obtain a new Ohio withholding account number.

If a merger has taken place, the non-surviving entity must file a final Ohio IT 941 or IT 942 annual reconciliation and notify us of the merger by completing a Business Account Update Form (BA UF) that can be found on our website.

School District Withholding

Who Must Register

If you have registered for an employer withholding account, you do not need to register separately for school district withholding. Employers use the same account number for both employer and school district withholding.

Who Must Withhold

Ohio law requires you to ask each employee for the school district in which they reside. If you have an employee who resides in a school district with a school district income tax in effect, then you must withhold this tax from the employees' compensation, even if you conduct no business or operations in that school district. Employers not fulfilling these requirements are subject to penalties and interest for any unpaid school district income taxes even if the taxes were not withheld.

Employees can verify their school district and corresponding four-digit code by contacting their county auditor or by using The Finder at tax.ohio.gov.

How Much Tax to Withhold

Traditional Tax Base Districts: Employers must use the same wage base and number of exemptions they use for withholding Ohio income tax and use the school district withholding tables.

Earned Income Tax Base Districts: Employers must withhold at a flat rate equal to the tax rate for the district with no reduction or adjustment for personal exemptions.

Required Returns and Forms

Employee's Withholding Exemption Certificate, Ohio IT 4:

Every employer liable for Ohio withholding tax must keep on file the Ohio IT 4, Employee's Withholding Exemption Certificate, for each employee. This provides a record of the school district name and number in which the employee resides. Employees must update the Ohio IT 4 whenever previous information becomes insufficient or incorrect.

The Forms an Employer Must File:

- SD 101 Payment of School District Income Tax Withheld
 - To report and remit Ohio school district income tax withheld for the period.
 - Employers **are not** required to file if no Ohio school district income tax was withheld or required to be withheld for the period.
 - The filing of all SD 101s **does not** complete your filing requirement for the tax year.
- SD 141 Annual Reconciliation of School District Income Tax Withheld
 - A reconciliation of the school district income tax withheld or required to be withheld and payments by school district for the entire calendar year.
 - Employers are **required** to file by January 31st of the following tax year or no later than 15 days after discontinuation of the business.

Filing Frequency

Your school district income tax withholding filing frequency is the same as your employer withholding filing frequency for all filers **except** partial-weekly filers. All partial-weekly filers are required to file school district withholding **monthly**.

Filing Corrections

- If an overpayment is identified for a specific school district during the current calendar year, the employer must make the adjustment by reducing the school district withholding payment for that same school district when filing the next SD 101.
- If an overpayment still remains at the end of the current calendar year, you can claim it on the SD 141 as an overpayment.
- You must reconcile each year when filing the SD 141 by paying any balance due or requesting any overpayment because the return must balance in order to be processed.
- If an overpayment or underpayment is identified after the SD 141 reconciliation has been filed, the employer must file an amended SD 141 reconciliation reflecting the overpayment or balance due.
- You CANNOT take an overpayment as a credit in a subsequent year.
- If an amended SD 141 also involves issuing W-2Cs contact IncomeStatementsEWT@tax.state.oh.us for instructions on how to submit the W-2C file.

Interest and Penalty Charges

Interest and penalty charges for school district withholding are the same as employer withholding.

Contact Information

Additional information, including information releases, FAQs, and archived Tax Alerts is available at tax.ohio.gov.

Taxpayers may also contact us at 1-888-405-4039 (1-800-750-0750 for persons who use text telephone (TTYs) or adaptive telephone equipment).

Any correspondence with our office must include your contact information (phone, address, email, etc.), Ohio withholding account number, and the **last four (4)** digits of the employer's FEIN.



2020 Ohio Employer and School District Withholding Tax Filing Guidelines

Employer Withholding

Who Must Register

All employers maintaining an office or transacting business in Ohio and required to withhold federal income tax must register within 15 days when such liability begins. Register online through the Ohio Business Gateway (OBG) at business.ohio.gov and follow the instructions for Ohio Withholding Registration. If you have any questions about registering, call 1-888-405-4089.

Who Must Withhold Ohio Income Tax

Every employer maintaining an office or transacting business within the state of Ohio and making payment of any compensation to an employee, whether a resident or nonresident, must withhold Ohio income tax. Withholding is not required if the compensation is paid for or to:

- Agricultural labor as defined in Internal Revenue Code §3121(g).
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority.
- Service performed in any calendar quarter by an employee unless the cash remuneration paid for such service is \$300 or more and such service is performed by an individual who is regularly employed by such employer to perform such service.
- Services performed for a foreign government or international organization.
- Services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news.
- Services not in the course of the employer's trade or business to the extent paid in any medium other than cash.
- Residents of Michigan, Indiana, Kentucky, West Virginia or Pennsylvania earning compensation for services provided in Ohio.
- A civilian spouse of a military service member if the service member and spouse have the same state of residency, and their state of residency is in another state pursuant to the service member's military records.

How Much Tax To Withhold

The employer withholding tables are posted at https://www.tax.ohio.gov/employer_withholding.aspx.

Required Returns and Forms

Employee's Withholding Exemption Certificate (Ohio IT 4): Each employee must complete an Ohio IT 4, Employee's Withholding Exemption Certificate, or the employer shall withhold tax from the employee's compensation without exemption. In certain situations, in lieu of completing an IT 4, an employee must complete an IT 4NR, IT 4MIL or IT MIL SP. All of these forms must be kept on file with the employer's payroll records.

Ohio Withholding Tax Returns: Employers are required to electronically file Ohio employer and school district withholding returns and make payment of these taxes withheld either on the Ohio Business Gateway (OBG) or by any other electronic means prescribed by the tax commissioner. See Ohio Adm. Code 5703-7-19.

You can access OBG by clicking this link, business.ohio.gov. You will need the FEIN (Federal Employer Identification Number), legal name of the business and your e-mail address. Once registered, you can start filing your employer withholding returns immediately.

The Forms an Employer Must File:

- IT 501 Payment of Income Tax Withheld
 - To report and pay the Ohio income tax withheld for the period.
 - Employers are **not required** to file if no Ohio Income tax was withheld or required to be withheld for the period.
 - The filing of all IT 501's **does not** complete your filing requirement for the tax year.

- IT 941 Annual Reconciliation of Income Tax Withheld
 - To be filed by employers with quarterly or monthly filing frequency (See filing frequency explanations below).
 - A reconciliation of the Ohio income tax withheld or required to be withheld and payments for the entire calendar year.
 - Employers are required to file by January 31st of the following tax year or no later than 15 days after the discontinuation of the business.

- IT 942 Quarterly Reconciliation of Income Tax Withheld
 - To be filed only by employers with a partial-weekly filing frequency.
 - A reconciliation of the Ohio income tax withheld or required to be withheld and payments for each of the 1st, 2nd, and 3rd quarters.
 - Due on the last day of the month following the end of each calendar quarter.

- IT 942 4th Quarter/Annual Reconciliation of Income Tax Withheld
 - To be filed only by employers with a partial-weekly filing frequency.
 - A reconciliation of the Ohio income tax withheld and payments for the 4th quarter as well as the entire calendar year.
 - Due January 31st of the following tax year or no later than 15 days after the discontinuation of the business.

- IT 3 Transmittal of Wage and Tax Statements & W-2 or 1099-R's
 - All employers are strongly encouraged to submit their W-2 information electronically regardless of how many W-2 forms they issue.
 - The option to submit W-2 information via CD has been eliminated. The only option to submit this information will be through the Ohio Business Gateway by the due date of January 31st.
 - **Those who issue 250 or more W-2's:** You are required to submit your W-2 information electronically through the W-2 Upload Feature on the Ohio Business Gateway. No paper IT 3 is required to be filed, since the W-2 Upload Feature creates an IT 3 from the W-2 information submitted.
 - **Those who issue less than 250 W-2's:** You are strongly encouraged to use the W-2 Upload Feature on the Ohio Business Gateway. If you choose **not** to utilize the upload feature, you are only required to file the paper IT 3 without the corresponding W-2's with the Ohio Department of Taxation (ODT).
 - If you choose not to utilize the upload feature and only file the paper IT 3, note that ODT may request W-2 information to be submitted via the Ohio Business Gateway W-2 Upload Feature when conducting ODT compliance programs.

 - **Those who issue more than 250 1099-R's**
 - 1099-R information is still being accepted via CD. 1099-R specifications can be viewed at: tax.ohio.gov/employer_withholding.
 - Please only remit 1099-R's that contain Ohio withholding along with a paper IT-3.
 - 1099-R CD must be sent along with an IT-3 to ODT by the January 31st due date.

Note: Those who issue W-2's or 1099-R's are required to maintain these tax records, including W-2 information, for at least four years from the due date.

Filing Frequency: An employer's filing and payment frequency for Ohio employer withholding tax purposes is determined for each calendar year by the combined amount of Ohio and school district income taxes that were withheld or required to be withheld during the 12-month period ending June 30 of the preceding calendar year (look-back period).

- **Quarterly** payments must be made with the filing of the Ohio IT501 on OBG by the last day of the month following the end of each calendar quarter, if the combined amount of taxes that were withheld or required to be withheld was \$2,000 or less during the look-back period. Employers who registered on or after July 1 of the preceding calendar year will also remit quarterly, unless notified otherwise.
- **Monthly** payments must be made with the filing of the Ohio IT501 on OBG within 15 days following the end of each month, if the combined amount of taxes that were withheld or required to be withheld was greater than \$2,000 but less than \$84,000 during the look-back period.
- **Partial-weekly** payments must be made by electronic funds transfer (EFT) within three banking days from the end of each partial-weekly period in which the employer issued its payroll, if the combined amount of taxes that were withheld or required to be withheld was \$84,000 or more during the look-back period.
 - EFT payments must be made through the Ohio Treasurer of State.
 - There are two partial-weekly withholding periods each week. One consists of a consecutive Saturday, Sunday, Monday and Tuesday and another that consists of a consecutive Wednesday, Thursday and Friday. Your partial-weekly period is determined based upon the day of the week that the employer issued its payroll; however, a partial-weekly withholding period cannot extend from one calendar year into the next.
 - If the combined employer and school district income tax withheld by an employer during a pay period reaches \$100,000 or more, payment of the Ohio income tax portion of this withheld amount (excluding school district income taxes) is due by the first banking day after the date the employer issued its payroll on which the combined withholding equals or exceeds \$100,000.

Filing Corrections

- If an overpayment is identified during the current calendar year, the employer must make the adjustment by reducing the Ohio tax withheld reported on the next Ohio IT 501 filed or EFT payment made.
- If an overpayment or underpayment is identified after the IT 941 or 4th Quarter/Annual IT 942 Reconciliation has been filed, the employer must file an amended IT 941 or 4th Quarter/Annual IT942 Reconciliation reflecting the overpayment or balance due.
- You CANNOT take an overpayment as a credit in a subsequent year.
- If an amended IT 941 or 4th Quarter Annual Reconciliation also involves issuing W-2C's, contact IncomeStatementsEWT@tax.state.oh.us for instructions on how to submit the W-2C file.

Interest and Penalty Charges

For both Ohio's employer withholding and school district withholding taxes, interest is due from the return due date until the date the tax is paid. The interest rate for calendar year 2020 is 5%.

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to file your Ohio employer withholding tax return by the due date.

A **failure-to-pay** penalty of 10% of the delinquent payment plus double the applicable interest may be charged if you do not pay the tax by the applicable due date.

A **withheld but not remitted** penalty of 50% of the delinquent payment plus double the applicable interest may be charged if you withhold the tax from your employees but fail to remit the amounts to the Ohio Department of Taxation.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank. See R.C. 5747.15.

Employer's Liability for Withheld Tax

Each employer is liable for the Ohio income tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer.

The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held **personally liable** for any failure to file the report and/or pay the tax as required by law.

What Records To Keep

Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.

Records must include:

1. Amounts and dates of all compensation paid, and taxes withheld by pay period.
2. Names, addresses, school district of residence, principle county of employment (nonresidents) and SSN's of all employees receiving compensation.
3. Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.
4. Copies of W-2's, 1099-R's and IT 3.

Updating the Ohio Employer Account

Send a change in name or address on the Business Account Update Form (BA UF). This form is available at tax.ohio.gov.

Employers That Obtain a New FEIN

If a change in ownership or in the business entity type (such as changing from a sole proprietorship to a corporation) occurs and you receive a new FEIN, you must file a final IT 941 or IT 942 reconciliation for the old Ohio withholding account number and you will need to obtain a new Ohio withholding account number.

If a merger has taken place, the non-surviving entity must file a final Ohio IT 941 or IT 942 annual reconciliation and notify us of the merger by completing a Business Account Update Form (BA UF) that can be found on our website.

School District Withholding

Who Must Register

If you have registered for an employer withholding account, you do not need to register separately for school district withholding. Employers use the same account number for both employer and school district withholding.

Who Must Withhold

Ohio law requires you to ask each employee for the school district in which they reside. If you have an employee who resides in a school district with a school district income tax in effect, then you must withhold this tax from the employees' compensation, even if you conduct no business or operations in that school district. Employers not fulfilling these requirements are subject to penalties and interest for any unpaid school district income taxes even if the taxes were not withheld.

Employees can verify their school district and corresponding four-digit code by contacting their county auditor or by using The Finder at tax.ohio.gov.

How Much Tax to Withhold

Traditional Tax Base Districts: Employers must use the same wage base and number of exemptions they use for withholding Ohio income tax and use the school district withholding tables.

Earned Income Tax Base Districts: Employers must withhold at a flat rate equal to the tax rate for the district with no reduction or adjustment for personal exemptions.

Required Returns and Forms

Employee's Withholding Exemption Certificate, Ohio IT 4:

Every employer liable for Ohio withholding tax must keep on file the Ohio IT 4, Employee's Withholding Exemption Certificate, for each employee. This provides a record of the school district name and number in which the employee resides. Employees must update the Ohio IT 4 whenever previous information becomes insufficient or incorrect.

The Forms an Employer Must File:

- SD 101 Payment of School District Income Tax Withheld
 - To report and remit Ohio school district income tax withheld for the period.
 - Employers **are not** required to file if no Ohio school district income tax was withheld or required to be withheld for the period.
 - The filing of all SD 101's **does not** complete your filing requirement for the tax year.
- SD 141 Annual Reconciliation of School District Income Tax Withheld
 - A reconciliation of the school district income tax withheld or required to be withheld and payments by school district for the entire calendar year.
 - Employers are **required** to file by January 31st of the following tax year or no later than 15 days after discontinuation of the business.

Filing Frequency

Your school district income tax withholding filing frequency is the same as your employer withholding filing frequency for all filers **except** partial-weekly filers. All partial-weekly filers are required to file school district withholding **monthly**.

Filing Corrections

- If an overpayment is identified for a specific school district during the current calendar year, the employer must make the adjustment by reducing the school district withholding payment for that same school district when filing the next SD 101.
- If an overpayment still remains at the end of the current calendar year, you can claim it on the SD 141 as an overpayment.
- You must reconcile each year when filing the SD 141 by paying any balance due or requesting any overpayment because the return must balance in order to be processed.
- If an overpayment or underpayment is identified after the SD 141 reconciliation has been filed, the employer must file an amended SD 141 reconciliation reflecting the overpayment or balance due.
- You CANNOT take an overpayment as a credit in a subsequent year.
- If an amended SD 141 also involves issuing W-2C's contact IncomeStatementsEWT@tax.state.oh.us for instructions on how to submit the W-2C file.

Interest and Penalty Charges

Interest and penalty charges for school district withholding are the same as employer withholding.

Contact Information

Additional information, including information releases, FAQs, and archived Tax Alerts is available at tax.ohio.gov.

Taxpayers may also contact us at 1-888-405-4039 (1-800-750-0750 for persons who use text telephone (TTYs) or adaptive telephone equipment).

Any correspondence with our office must include your contact information (phone, address, email, etc.), Ohio withholding account number, and the **last four (4)** digits of the employer's FEIN.



2019 Ohio Employer and School District Withholding Tax Filing Guidelines

Employer Withholding

Who Must Register

All employers maintaining an office or transacting business in Ohio and required to withhold federal income tax must register within 15 days when such liability begins. Register online through the Ohio Business Gateway (OBG) at business.ohio.gov and follow the instructions for Ohio Withholding Registration. If you have any questions about registering, call 1-888-405-4089.

Who Must Withhold Ohio Income Tax

Every employer maintaining an office or transacting business within the state of Ohio and making payment of any compensation to an employee, whether a resident or nonresident, must withhold Ohio income tax.

Withholding is **not** required if the compensation is paid for or to:

- Agricultural labor as defined in Internal Revenue Code §3121(g).
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority.
- Service performed in any calendar quarter by an employee unless the cash remuneration paid for such service is \$300 or more and such service is performed by an individual who is regularly employed by such employer to perform such service.
- Services performed for a foreign government or international organization.
- Services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news.
- Services not in the course of the employer's trade or business to the extent paid in any medium other than cash.
- Residents of Michigan, Indiana, Kentucky, West Virginia or Pennsylvania earning compensation for services provided in Ohio.
- A civilian spouse of a military service member if the service member and spouse have the same state of residency, and their state of residency is in another state pursuant to the service member's military records.

How Much Tax To Withhold

The employer withholding tables are posted at tax.ohio.gov/employer_withholding.

Required Returns and Forms

Employee's Withholding Exemption Certificate, Ohio IT 4: Each employee must complete an Ohio IT 4, Employee's Withholding Exemption Certificate, or the employer shall withhold tax from the employees' compensation without exemption. In certain situations, in lieu of completing an IT 4, an employee must complete an IT 4NR, IT 4MIL or IT MIL SP. All of these forms must be kept on file with the employer's payroll records.

Ohio Withholding Tax Returns: Employers are required to file Ohio employer and school district withholding returns and make payment of these taxes withheld on the Ohio Business Gateway (OBG). See Ohio Adm. Code 5703-7-19.

You can access OBG by clicking this link, business.ohio.gov. You will need the FEIN (Federal Employer Identification Number), legal name of the business and your e-mail address. You will be asked to designate a contact person and to list the name and job title of the person who will be reporting the tax information. Once registered, you can start filing your returns immediately.

The Forms an Employer Must File:

- IT 501 Payment of Income Tax Withheld
 - To report and pay the Ohio income tax withheld for the period.
 - Employers are not required to file if no Ohio Income tax was withheld or required to be withheld for the period.
 - The filing of all IT 501's does not complete your filing requirement for the tax year.
- IT 941 Annual Reconciliation of Income Tax Withheld
 - To be filed by employers with quarterly or monthly filing frequency (See filing frequency explanations below).
 - A reconciliation of the Ohio income tax withheld or required to be withheld and payments for the entire calendar year.
 - Employers are required to file by January 31st or no later than 15 days after discontinuation of the business.
- IT 942 Quarterly Reconciliation
 - To be filed only by employers with a partial-weekly filing frequency.
 - A reconciliation of the Ohio income tax withheld or required to be withheld and payments for each of the 1st, 2nd, and 3rd quarters.
 - Due on the last day of the month following the end of each calendar quarter.
- IT 942 4th Quarter/Annual Reconciliation
 - To be filed only by employers with a partial-weekly filing frequency.
 - A reconciliation of the Ohio income tax withheld and payments for the 4th quarter as well as the entire calendar year.
 - Due January 31st or no later than 15 days after discontinuation of the business.
- IT 3 Transmittal of Wage and Tax Statements (paper form)
 - Employers are required to file by January 31st or within 15 days after discontinuation of the business.
 - The form and instructions are available at tax.ohio.gov.

Filing Frequency: An employer's filing and payment frequency for Ohio employer withholding tax purposes is determined for each calendar year by the combined amount of Ohio and school district income taxes that were withheld or required to be withheld during the 12-month period ending June 30 of the preceding calendar year (look-back period).

- **Quarterly** payments must be made with the filing of the Ohio IT 501 on OBG by the last day of the month following the end of each calendar quarter, if the combined amount of taxes that were withheld or required to be withheld was \$2,000 or less during the look-back period. Employers who registered on or after July 1 of the preceding calendar year will also remit quarterly, unless notified otherwise.
- **Monthly** payments must be made with the filing of the Ohio IT 501 on OBG within 15 days following the end of each month, if the combined amount of taxes that were withheld or required to be withheld was greater than \$2,000 but less than \$84,000 during the look-back period.
- **Partial-weekly** payments must be made by electronic funds transfer (EFT) within three banking days from the end of each partial-weekly period in which the employer issued its payroll, if the combined amount of taxes that were withheld or required to be withheld was \$84,000 or more during the look-back period.

- EFT payments must be made through the Ohio Treasurer of State. Click on the following link for instructions to register and submit your payments. Ohio Treasurer of State.
- There are two partial-weekly withholding periods each week. One consists of a consecutive Saturday, Sunday, Monday and Tuesday and another that consists of a consecutive Wednesday, Thursday and Friday. Your partial-weekly period is determined based upon the day of the week that the employer issued its payroll; however, a partial-weekly withholding period cannot extend from one calendar year into the next.
- If the combined employer and school district income tax withheld by an employer during a pay period reaches \$100,000 or more, payment of the Ohio income tax portion of this withheld amount (excluding school district income taxes) is due by the first banking day after the date the employer issued its payroll on which the combined withholding equals or exceeds \$100,000.

Filing Corrections

- If an overpayment is identified during the current calendar year, the employer must make the adjustment by reducing the Ohio tax withheld reported on the next Ohio IT 501 filed or EFT payment made.
- If an overpayment or underpayment is identified after the IT 941 or 4th Quarter/Annual IT 942 reconciliation has been filed, the employer must file an amended IT 941 or 4th Quarter/Annual IT 942 reconciliation reflecting the overpayment or balance due.
- You CANNOT take an overpayment as a credit in a subsequent year.
- An amended IT 3 must be filed when there is a change to the amount of Ohio income tax withheld as reported on the IT 941 or the 4th Quarter/Annual IT 942 reconciliation. Copies of W2C(s) issued to the employee(s) must be attached to the amended IT 3.

Interest and Penalty Charges

For both Ohio's employer withholding and school district withholding taxes, interest is due from the return due date until the date the tax is paid. The interest rate for calendar year 2019 is 5%.

A **failure-to-file** penalty, the greater of \$50 per month up to a maximum of \$500, or 5% per month up to a maximum of 50% of the tax, may be charged if you fail to **file** your Ohio employer withholding tax return by the due date.

A **failure-to-pay** penalty of 10% of the delinquent payment plus double the applicable interest may be charged if you do not **pay** the tax by the applicable due date.

A **withheld but not remitted** penalty of 50% of the delinquent payment plus double the applicable interest may be charged if you withhold the tax from your employees but fail to remit the amounts to the Ohio Department of Taxation.

An additional \$50 bad-check charge may be imposed against any taxpayer whose payment is dishonored by the bank. See R.C. 5747.15.

Employer's Liability for Withheld Tax

Each employer is liable for the Ohio income tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer.

The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held **personally liable** for any failure to file the report and/or pay the tax as required by law.

What Records To Keep

Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.

Records must include:

1. Amounts and dates of all compensation paid, and taxes withheld by pay period.
2. Names, addresses, school district of residence, principle county of employment (nonresidents) and SSNs of all employees receiving compensation.
3. Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.
4. Copies of W-2s, 1099-Rs and IT 3.

Updating the Ohio Employer Account

Send a change in name or address on the Business Account Update Form (BA UF). This form is available at tax.ohio.gov.

Employers That Obtain a New FEIN

If a change in ownership or in the business entity type (such as changing from a sole proprietorship to a corporation) occurs and you receive a new FEIN, you must file a final IT 941 or IT 942 reconciliation for the old Ohio withholding account number and you will need to obtain a new Ohio withholding account number.

If a merger has taken place, the non-surviving entity must file a final Ohio IT 941 or IT 942 annual reconciliation and notify us of the merger by completing a Business Account Update Form (BA UF) that can be found on our website.

School District Withholding

Who Must Register

If you have registered for an employer withholding account, you do not need to register separately for school district withholding. Employers use the same account number for both employer and school district withholding.

Who Must Withhold

Ohio law requires you to ask each employee for the school district in which they reside. If you have an employee who resides in a school district with a school district income tax in effect, then you must withhold this tax from the employees' compensation, even if you conduct no business or operations in that school district. Employers not fulfilling these requirements are subject to penalties and interest for any unpaid school district income taxes even if the taxes were not withheld.

Employees can verify their school district and corresponding four-digit code by contacting their county auditor or by using The Finder at tax.ohio.gov.

How Much Tax to Withhold

Traditional Tax Base Districts: Employers must use the same wage base and number of exemptions they use for withholding Ohio income tax and use the school district withholding tables.

Earned Income Tax Base Districts: Employers must withhold at a flat rate equal to the tax rate for the district with no reduction or adjustment for personal exemptions.

Required Returns and Forms

Employee's Withholding Exemption Certificate, Ohio IT 4: Every employer liable for Ohio withholding tax must keep on file the Ohio IT 4, Employee's Withholding Exemption Certificate, for each employee. This provides a record of the school district name and number in which the employee resides. Employees must update the Ohio IT 4 whenever previous information becomes insufficient or incorrect.

The Forms an Employer Must File:

- SD 101 Payment of School District Income Tax Withheld
 - To report and remit Ohio school district income tax withheld for the period.
 - Employers **are not** required to file if no Ohio school district income tax was withheld or required to be withheld for the period.
 - The filing of all SD 101's **does not** complete your filing requirement for the tax year.
- SD 141 Annual Reconciliation of School District Income Tax Withheld
 - A reconciliation of the school district income tax withheld or required to be withheld and payments by school district for the entire calendar year.
 - Employers are **required** to file by January 31st or no later than 15 days after discontinuation of the business.

Filing Frequency

Your school district income tax withholding filing frequency is the same as your employer withholding filing frequency for all filers **except** partial-weekly filers. All partial-weekly filers are required to file school district withholding **monthly**.

Filing Corrections

- If an overpayment is identified for a specific school district during the current calendar year, the employer must make the adjustment by reducing the school district withholding payment for that same school district when filing the next SD 101.
- If an overpayment still remains at the end of the current calendar year, you can claim it on the SD 141 as an overpayment.
- You must reconcile each year when filing the SD 141 by paying any balance due or requesting any overpayment because the return must balance in order to be processed.
- If an overpayment or underpayment is identified after the SD 141 reconciliation has been filed, the employer must file an amended SD 141 reconciliation reflecting the overpayment or balance due.
- You **CANNOT** take an overpayment as a credit in a subsequent year.
- An amended IT 3 must be filed when there is a change to the amount of school district income withheld as reported on the SD 141 reconciliation. Copies of W2C(s) issued to the employee(s) must be attached to the amended IT 3.

Interest and Penalty Charges

Interest and penalty charges for school district withholding are the same as employer withholding.

Contact Information

Additional information, including information releases, FAQs, and archived Tax Alerts is available at tax.ohio.gov.

For any other questions not answered in these instructions or on our website, call 1-888-405-4039. **For the deaf, hearing impaired or speech impaired who use TTY or TDD contact** the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Department of Taxation phone number that you wish to contact.

Any correspondence with our office must include your contact information (phone, address, email, etc.), Ohio withholding account number, and the **last four (4)** digits of the employer's FEIN.



2018 Employer's Withholding Instructions

Ohio Withholding Tax Returns: Effective Jan. 1, 2015, in accordance with Ohio Administrative Code rule 5703-7-19, employers are required to file state and school district income tax withholding returns and make payment of the withheld taxes through the Ohio Business Gateway (OBG) at business.ohio.gov.

Employer Withholding Tables

The employer withholding tables are posted on our Web site at tax.ohio.gov.

Filing Instructions for Ohio IT 3

Since 2009, employers are required to file the W-2 and 1099-R by CD-ROM following the magnetic media guidelines. Refer to the Ohio IT 3 instructions.

Disregarded Entities

The Ohio Department of Taxation follows the IRS guidelines regarding disregarded entities and employment taxes. Beginning Jan. 1, 2009, all disregarded entities with employees will be required to obtain their own Ohio withholding account number and calculate, report and withhold all Ohio and school district income taxes on their employees' wages.

Military Spouse Employee – Exemption from Withholding

In November 2009, Congress passed the Federal Military Spouses Residency Relief Act, Public Law 111-97. This new law states that the income of a civilian spouse of a military servicemember is not subject to state income tax of the state in which the spouse is present if the servicemember and spouse have the same state of residency, and their state of residency is in another state pursuant to the servicemember's military records.

This law allows a civilian spouse to be exempt from withholding for Ohio income tax purposes if their state of residency is not Ohio. Your employee can complete Ohio IT MIL-SP (available on our Web site at tax.ohio.gov) and provide you with acceptable supporting documentation. That documentation must include the employee's spousal military ID card provided to the employee by the Department of Defense. The employer is then required to fax or mail this completed document and a copy of the employee's spousal military identification card, within 30 days of receipt, to the Ohio Department of Taxation, IT MIL-SP Section, P.O. Box 2476, Columbus, OH 43216-2476 or fax it to (206) 984-3875. The employer is also required to have a copy of this form on file for each employee who is claiming to be a nonresident of Ohio because s/he is the spouse of a military servicemember and is in Ohio due to the military orders of the spouse.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Ohio Business Gateway

The OBG simplifies tax reporting and payment for businesses. Your business can file and pay the various Ohio taxes all at one time. Go to tax.ohio.gov, click on Ohio Business Gateway and start filing your returns online the same day. Registration is simple. Have your account numbers handy to start your registration process. You will need your FEIN, the legal name of your company and your e-mail address. You will be asked to designate a contact person and to list the name and job title of the person who will be reporting your tax information. You will also be asked for a user name. Once registered, you can start filing your returns immediately. On subsequent visits to

the OBG, you can log in by entering your user name and password.

When you have finished completing the returns, OBG will ask you how you want to pay your tax liability. You may have the payment come directly from your checking or savings account. Check with your accounting department or local bank to be sure that electronic debits are permitted on the account. Any fees or charges incurred due to insufficient funds or other issues with the account are the sole responsibility of the account owner. Your remittance can be delayed until your due date, however, the selection for payment must be made and scheduled.

Credit Card Information – Pay Your Taxes by Credit Card

You can use your Discover, MasterCard, VISA or American Express credit card to pay your withholding tax liability. Credit card payments may be made either by telephone by calling **1-800-2PAY-TAX (1-800-272-9829)** or by visiting www.officialpayments.com and clicking on the State Payments link. Your payment will be effective the date you charge it.

There is a convenience fee charged for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

Instructions for Ohio IT 501

Complete Ohio IT 501 by entering the applicable amounts on lines 1 and 2. This information should be recorded for use later in the year to complete Ohio IT 941, the annual reconciliation.

1. Box 1 – enter the Ohio income taxes withheld for the period.
2. Box 2 – enter the total tax due.

Interest and Penalty Charges

Any amount due not paid in full by the return's due date will be considered past due and subject to related fees, interest and/or penalties.

Interest

For calendar year 2018 the interest charge is 4% per annum.

Penalty

1. **Late filed return** – Ohio IT 501, IT 941, IT 3: the greater of a) \$50 per month or fraction of a month up to a maximum of \$500 or b) 5% per month or fraction of a month up to a maximum of 50% of the tax due.
2. **Late payment of tax** – double the interest rate charged plus 10% of the delinquent tax.
3. **Failure to remit** – If you withhold tax from employees but fail to remit as required: 50% of the delinquent tax.
4. **Bad check penalty** – \$50 plus all applicable charges as stated under lines 1-3 above.

Note: All applicable interest and penalty charges imposed for violations of the withholding tax law are cumulative.

Instructions for Ohio IT 941

Every employer who is required to prepare the W-2 or 1099-R forms must file the Ohio IT 941, Annual Reconciliation of Ohio Income Tax Withheld.

Completing and filing Ohio IT 501 does not fulfill your filing requirement.

Ohio IT 941 for calendar year 2018 must be filed with the Ohio Department of Taxation through the OBG on or before Jan. 31, 2019, or no later than 15 days after discontinuation of business.

Line 1 – Enter the total Ohio tax withheld as reported on the W-2 and 1099-R forms.

Line 2 – Enter the total of all previous payments (list all payments on reverse side). Enter **Ohio gross payroll and Ohio tax withheld on the IT 941.**

Line 3 – If line 2 is less than line 1, enter the **balance due.** Any additional tax due must be paid through the OBG. Employers who have been approved under the opt-out provision to file by paper must make check payable to Ohio Treasurer of State.

Line 4 – If line 2 is more than line 1, enter the overpayment to be **refunded.**

Instructions for Ohio IT 3

1. **Filing Deadline:** Ohio IT 3 must be filed by the last day of January of the succeeding calendar year or within 60 days after discontinuation of business.
2. **Filing Requirements:** Employers with 250 or more W-2 and issuers of 250 or more 1099-R forms **must** send this information to us on magnetic media (CD-ROM) using an approved format (see Data Layout below). Employers that issue less than 250 W-2s and issuers of less than 250 1099-Rs are no longer required to send paper copies, but are encouraged to send this information to us on magnetic media (CD-ROM).
3. **Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at tax.ohio.gov. Issuers of 1099-Rs must use the specifications contained in IRS Publication 1220 (Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G), which is available at www.irs.gov/pub/irs-pdf/p1220.pdf.
4. **Media Types Accepted:** The Ohio Department of Taxation currently accepts CD-ROM only. We no longer accept 3 1/2" diskettes nor 3490 or 3590 tape cartridges. A fully completed Ohio IT 3 must accompany all magnetic media.
5. **Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of the form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2 or 1099-R forms periodically when conducting compliance programs.

6. Mailing of Ohio IT 3 with CD-ROM:

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

Change of Ohio Employer, Name, Address or Status

Send a **change in name or address** on the Business Account Update Form (BA UF). **Once you have sent the change, you do not need to notify the department again.**

If a change in ownership or in business status (such as changing from a sole proprietorship to a corporation) occurs and you receive a new FEIN, you must file a final reconciliation Ohio IT 941 for the old account and you will need to obtain a new withholding account number. You can obtain a new Ohio withholding account number by completing a registration on the OBG, by calling our Registration Unit at 1-888-405-4089 or by completing either Ohio IT 1 or the Business Account Update Form (BA UF) and sending the completed form to us. Also, if a merger has taken place, the nonsurvivor must file a final Ohio IT 941 and notify us of the merger on the Business Account Update Form (BA UF).

Contact information

For further information, call 1-888-405-4089. **For the deaf, hearing impaired or speech impaired who use TTY or TDD only:** Contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Department of Taxation phone number that you wish to contact.

Any correspondence with our office must include your Ohio withholding account number.



Ohio Employer Withholding Tax General Guidelines

Who Must Register

All employers maintaining an office or transacting business in Ohio and required to withhold federal income tax must register by one of these three ways:

By Internet: Register online through the Ohio Business Gateway (OBG) at business.ohio.gov and follow the instructions for Ohio Taxation – New Account Registration; OR

By Telephone: Call 1-888-405-4089, listen for the message and then press 2 to connect with an agent; OR

By Paper: Complete Ohio IT 1, Application for Registration as an Ohio Withholding Agent, and mail it to the address shown on the form or fax it to us at (614) 387-2165.

An Ohio withholding account number will be assigned to new withholding agents after registration. All forms and correspondence must reflect this account number.

The information required for registration includes:

1. FEIN;
2. Type of business and business code;
3. Date payroll anticipated;
4. Name;
5. Trade name, if any;
6. Business address and/or mailing address;
7. Ohio liquor permit number (if applicable); AND
8. Name(s) and title(s) of the individual(s) responsible for filing returns and making payment of Ohio withholding tax.

All employers liable for withholding Ohio income tax must register within 15 days of the date that such liability begins.

Who Must Withhold

Every employer maintaining an office or transacting business within the state of Ohio and making payment of any compensation to an employee, whether a resident or nonresident, must withhold Ohio income tax.

Withholding is not required if the compensation is paid for or to:

1. Agricultural labor as defined in Division G of Section 3121 of Title 26 of the United States Code;
2. Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
3. Service performed in any calendar quarter by an employee unless the cash remuneration paid for such service is \$300 or more and such service is performed by an individual who is regularly employed by such employer to perform such service.
4. Services performed for a foreign government or international organization;
5. Services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution or when performed by such individual under the age of 18 under an arrangement where newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which newspapers or magazines are charged to him;

6. Services not in the course of the employer's trade or business to the extent paid in any medium other than cash; OR
7. Residents of Michigan, Indiana, Kentucky, West Virginia or Pennsylvania, due to reciprocal agreements with Ohio.

Who Is an Employee for Withholding Purposes

Every individual who performs services subject to either the control and/or will of an employer, whether as to what shall be done and/or how it shall be done, is an employee for purposes of Ohio income tax. It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control either the method and/or result of the services.

All employees, except residents of Michigan, Indiana, Kentucky, West Virginia or Pennsylvania, who work in and/or perform personal services in Ohio are subject to withholding of Ohio income tax to the extent of compensation paid for their services in Ohio.

Returns and Forms That Must Be Filed:

Ohio Withholding Exemption Certificate: Each employee must complete an Ohio IT 4, Employee's Withholding Exemption Certificate, or the employer shall withhold tax from the employee's compensation without exemption.

Ohio Withholding Tax Returns: Effective Jan. 1, 2015, in accordance with Ohio Administrative Code rule 5703-7-19, employers are required to file state and school district income tax withholding returns and make payment of the withheld taxes through the OBG.

Employers subject to withholding must make payments in the amounts required to be withheld. The withholding tax forms that you file are based on your filing frequency. Monthly and quarterly filers remit state income tax withholding payments on OBG using Ohio IT 501. Employers who have been approved under the opt out provision to file paper state income tax withholding returns, remit withholding tax payments using Ohio IT 501, mailed to the Ohio Department of Taxation with remittance made payable to the Ohio Treasurer of State. Partial-weekly filers are required to pay withheld taxes by EFT and do not file or send in the Ohio IT 501.

Filing Frequency: An employer's filing and payment frequency for state income tax withholding is determined each calendar year by the combined amount of state and school district taxes that were withheld or required to be withheld during the 12-month period ending June 30 of the preceding calendar year (i.e., the "look-back" period).

Quarterly payments must be remitted with Ohio IT 501 on OBG by the last day of the month following the end of each calendar quarter, if the combined amount of taxes that were withheld or required to be withheld was \$2,000 or less during the look-back period. Employers who registered on or after July 1 of the preceding calendar year will also remit quarterly, unless notified otherwise.

Monthly payments must be remitted with Ohio IT 501 on OBG within 15 days following the end of each month, if the combined amount of taxes that were withheld or required to be withheld was greater than \$2,000 but less than \$84,000 during the look-back period.

Partial-weekly payments must be remitted by EFT within three banking days from the end of each partial-weekly period in which the employer had payroll, if the combined amount of taxes that were withheld or required to be withheld was \$84,000 or more during the look-back period.

There are two partial-weekly withholding periods each week that consists of a consecutive Saturday, Sunday, Monday and Tuesday or a consecutive Wednesday, Thursday and Friday. A partial-weekly withholding period cannot extend from one year into the next.

Also, partial-weekly filers must file the Ohio IT 942, Ohio Employer's Quarterly Reconciliation of Income Tax Withheld, for each calendar quarter on OBG. The form is due no later than the last day of the month following the end of each calendar quarter.

Note: If the tax withheld by an employer during a pay period reaches \$100,000 or more, payment of the accumulated taxes (excluding payment of school district income taxes) is due by the first banking day after the pay date on which the accumulated taxes equal or exceed \$100,000. If the employer is a partial-weekly filer, payment must be made by EFT.

Ohio Annual Return

1. To Employees (W-2 or 1099-R). On or before Jan. 31 of the succeeding calendar year, an employer required to withhold shall furnish to all employees on whom tax was or should have been withheld, two copies of the report of compensation paid during the calendar year and of the amount deducted and withheld as tax. Employers may use federal W-2 or 1099-R.
2. To the Ohio Department of Taxation (Ohio IT 941). An employer who is required to remit quarterly or monthly shall file the Ohio IT 941, Ohio Employer's Annual Reconciliation of Income Tax Withheld, no later than the last day of the month following the end of the calendar year.
3. To the Ohio Department of Taxation (Ohio IT 942). An employer who is required to remit partial-weekly shall file the Ohio IT 942, Ohio Employer's EFT 4th Quarter/Annual Reconciliation of Income Tax Withheld, no later than the last day of the month following the end of the calendar year. The Ohio IT 942 is filed on OBG. EFT filers do not file the Ohio IT 941.
4. To the Ohio Department of Taxation (Ohio IT 3). An employer required to withhold shall file on or before the last day of January of the succeeding calendar year the Ohio IT 3, Transmittal of Wage and Tax Statements. Employers are no longer required to send us paper copies of the federal W-2. If the information is not submitted electronically, the Ohio Department of Taxation may request W-2s periodically when conducting compliance programs. If you elect to send your state W-2 information to us on magnetic media, you must comply using an approved format. Employers with 250 or more W-2 Copy A forms must file them electronically using the EFW2 format. Electronic format information is also available on the department's Web site at tax.ohio.gov.

Corrections

1. To Employee and the Ohio Department of Taxation (W-2 or 1099-R). An employer must furnish a corrected W-2 or 1099-R if, after the original form has been given to an employee, an error is discovered. Corrected statements should be clearly

marked "CORRECTED BY EMPLOYER" and one copy should be submitted to the Ohio Department of Taxation and two copies to the employee. If the W-2 or 1099-R is lost or destroyed, one must be submitted to the Ohio Department of Taxation marked "REISSUED BY EMPLOYER" and two copies to the employee.

2. Over- or under-withholding – quarterly, monthly (Ohio IT 501) and partial-weekly (Ohio IT 942) filers.
 - a. If the error is discovered in a subsequent period of the same calendar year, make the adjustment by reducing or increasing the tax due on your next Ohio IT 501 or EFT payment.
 - b. If the error is discovered after the annual reconciliation Ohio IT 941 has been filed, complete an amended reconciliation, through OBG for that year. For EFT filers, file an amended Ohio IT 942, Ohio Employer's EFT 4th Quarter/Annual Reconciliation of Income Tax Withheld, through OBG.

Employer's Liability for Withheld Tax

Each withholding agent is liable for the tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held personally liable for any failure to file the report and/or pay the tax as required by law.

Interest and Penalties

If an employer fails to pay the tax deducted and withheld from employees by the due date, interest shall accrue on the unpaid tax at the rate provided for under Ohio Revised Code section 5703.47. Interest on the tax due is charged in addition to any penalty that may be incurred for late filing and/or late payment of a tax due.

If an employer fails to pay the tax deducted and withheld from employees' compensation by the due date, a penalty of 50% may be assessed on the tax due, unless it is shown the failure was for reasonable cause and not willful neglect.

If a return, or the Ohio IT 501, IT 941, IT 942 or IT 3 is not filed, or is filed after the due date, the penalty is the greater of: \$50 per month up to a maximum of \$500 or 5% per month up to a maximum of 50% of the tax due.

What Records To Keep

Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.

Records must include:

1. Amounts and dates of all compensation paid and taxes withheld by pay period.
2. Names, addresses, school district of residence, principal county of employment (nonresidents) and SSNs of all employees receiving compensation.
3. Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.
4. Copies of the Ohio IT 501, IT 941, IT 942 and IT 3 filed with the Ohio Department of Taxation.
5. W-2s and 1099-Rs.

2016 Employer's Withholding Instructions

Ohio Withholding Tax Returns: Effective Jan. 1, 2015, in accordance with Ohio Administrative Code rule 5703-7-19, employers are required to file state and school district income tax withholding returns and make payment of the withheld taxes through the Ohio Business Gateway (OBG) at business.ohio.gov.

Employer Withholding Tables

The employer withholding tables are posted on our Web site at tax.ohio.gov.

Filing Instructions for Ohio Form IT 3

Beginning with the 2009 Ohio form IT 3, employers are no longer required to send us paper copies of forms W-2 or 1099-R. See Ohio form IT 3 instructions on page 2.

Disregarded Entities

The Ohio Department of Taxation follows the IRS regarding disregarded entities and employment taxes. Beginning Jan. 1, 2009, all disregarded entities with employees will be required to obtain their own Ohio withholding account number and calculate, report and withhold all Ohio and school district income taxes on their employees' wages.

Military Spouse Employee – Exemption from Withholding

In November 2009, Congress passed the Federal Military Spouses Residency Relief Act, Public Law 111-97. This new law says that the income of a civilian spouse of a military servicemember is not subject to state income tax of the state in which the spouse is present if the servicemember and spouse have the same state of residency, and their state of residency is in another state pursuant to the servicemember's military orders.

This law allows a civilian spouse to be exempt from withholding for Ohio income tax purposes if their state of residency is not Ohio. Your employee can complete Ohio form IT MIL-SP (available on our Web site at tax.ohio.gov) and provide you with acceptable supporting documentation. That documentation must include the employee's spousal military ID card provided to the employee by the Department of Defense. The employer is then required to fax or mail this completed document and a copy of the employee's spousal military identification card, within 30 days of receipt, to the Ohio Department of Taxation, IT MIL-SP Section, P.O. Box 2476, Columbus, OH 43216-2476 or fax it to (614) 466-1588. The employer is also required to have a copy of this form on file for each employee who is claiming to be a nonresident of Ohio because s/he is the spouse of a military servicemember and is in Ohio due to the military orders of the spouse.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security account number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Ohio Business Gateway

The OBG simplifies tax reporting and payment for businesses. Your business can file and pay Ohio and school district employer's withholding tax, sales and use tax, unemployment tax and workers' compensation premiums all at one time. Just go to tax.ohio.gov, click on Ohio Business Gateway and you can start filing your returns online the same day. Registration is simple. Just have your account numbers handy to start your registration process. You will need your federal employer ID number, the legal name of your company and your e-mail address. You will be asked to designate a contact person

and to list the name and job title of the person who will be reporting your tax information. You will also be asked for a user name. Once you're registered, you can start filing your returns immediately. On subsequent visits to OBG, you can log in by entering your user name and password.

When you have finished completing all the reports you wish to file, OBG will ask you how you want to pay your tax liability. You may have the payment come directly from your checking or savings account. Be sure to check with your accounting department or local bank to be sure that electronic debits are permitted on the account. Any fees or charges incurred due to insufficient funds or other issues with the account are the sole responsibility of the account owner. Your remittance can be delayed until your due date, however, the selection for payment must be made and scheduled.

You may also pay your tax by using your Discover, MasterCard, VISA or American Express credit card. There is a convenience fee charged for this service based on the amount of your tax payment (see more information below).

Credit Card Information – Pay Your Taxes by Credit Card

You can use your Discover, MasterCard, VISA or American Express credit card to pay your withholding tax liability. Credit card payments may be made by telephone by calling **1-800-2PAY-TAX** or over the Internet by visiting www.officialpayments.com and clicking on the State Payments link.

There is a convenience fee charged for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

When will my payment be posted? Your payment will be effective the date you charge it.

Instructions for Ohio Form IT 501

Complete Ohio form IT 501 by entering the applicable amounts on lines 1 and 2. This information should be recorded for use later in the year to complete Ohio form IT 941, the annual reconciliation.

1. Box 1 – enter the Ohio income taxes withheld for the period.
2. Box 2 is the total due (amount).

Send a **change in name or address** on the Change of Ohio Employer, Name, Address or Status form. **Once you have sent the change, you do not need to notify the department again.** Continue to use your existing forms as we will not issue new forms to reflect a change in name or address.

If a change in ownership or in business status (such as changing from a sole proprietorship to a corporation) occurs and you receive a new federal employer identification number, you must file a final reconciliation Ohio form IT 941 for the old account and you will need to obtain a new withholding account number. You can obtain a new Ohio withholding account number by completing a registration on the OBG, by calling our Registration Unit at 1-888-405-4089 or by completing either Ohio form IT 1 or the reverse side of the Change of Ohio Employer, Name, Address or Status form and sending the completed form to us. Also, if a merger has taken place, the non-survivor must file a final Ohio form IT 941 and notify us of the merger on the Change of Ohio Employer, Name, Address or Status form.

Interest and Penalty Charges

Any amount due not paid in full by the report's due date will be considered past due and subject to related fees, penalties and/or interest.

Interest

For calendar year 2016 the interest charge is 3% per annum.

Penalty

1. **Late filed return** – Ohio forms IT 501, IT 941, IT 3: the greater of a) \$50 per month or fraction of a month up to a maximum of \$500 or b) 5% per month or fraction of a month up to a maximum of 50% of the tax due.
2. **Late payment of tax** – double the interest rate charged plus 10% of the delinquent tax.
3. **Failure to remit** – If you withhold tax from employees but fail to remit as required: 50% of the delinquent tax.
4. **Bad check penalty** – \$50 plus all applicable charges as stated under lines 1-3 above.

Note: All applicable interest and penalty charges imposed for violations of the withholding tax law are cumulative.

For further information, call 1-888-405-4089. **For the deaf, hearing impaired or speech impaired who use TTY or TDD only:** Please contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the Department of Taxation phone number that you wish to contact.

Any correspondence with our office must include your Ohio withholding account number.

Instructions for Ohio Form IT 941

Every employer who is required to prepare forms W-2 or 1099-R must file Ohio form IT 941, Annual Reconciliation of Ohio Income Tax Withheld.

Completing and filing Ohio form IT 501 does not fulfill your filing requirement.

Ohio form IT 941 for calendar year 2016 must be filed with the Ohio Department of Taxation through the OBG on or before Jan. 31, 2017, or no later than 15 days after discontinuation of business.

Line 1 – Enter the total Ohio tax withheld as reported on forms W-2 and 1099-R.

Line 2 – Enter all previous payments (list all payments on reverse side). Enter Ohio gross payroll on the back of the Ohio form IT 941.

Line 3 – If line 2 is less than line 1, enter the balance due. (Payment of any additional tax due must be made on the Ohio Business Gateway. Employers who have been approved under the opt out

provision to file by paper must make check payable to Ohio Treasurer of State.)

Line 4 – If line 2 is more than line 1, enter the overpayment to be refunded.

Instructions for Ohio Form IT 3

1. **Filing Deadline:** Ohio form IT 3 must be filed by the last day of February of the succeeding calendar year or within 60 days after discontinuation of business.
2. **Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media (CD-ROM) using an approved format (see Data Layout below). Employers that issue less than 250 W-2 forms and issuers of 250 or less 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media (CD-ROM).
3. **Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at tax.ohio.gov. Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically), which is available at www.irs.gov/pub/irs-pdf/p1220.pdf.
4. **Media Types Accepted:** The state of Ohio Department of Taxation currently accepts CD-ROM only. We no longer accept 3 1/2" diskettes nor 3490 or 3590 tape cartridges. A fully completed Ohio form IT 3 must accompany all magnetic media.
5. **Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099Rs periodically when conducting compliance programs.
6. **Mailing of Ohio form IT 3 with CD-ROM:**

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

2016 Employer Payroll/Payment Summary

Month	Ohio Gross Payroll	Ohio Tax Withheld – Line 1	Month	Ohio Gross Payroll	Ohio Tax Withheld – Line 1
January			July		
February			August		
March			September		
April			October		
May			November		
June			December		
				Annual Total	



Ohio | Department of Taxation

POLICY

Mike DeWine, Governor
Jeffrey McClain, Tax Commissioner

30 E. Broad St., 22nd Floor
Columbus, Ohio 43215

(614) 466-2160
Fax (614) 466-6401

Policy: Non-Cash Deposit	Number: ODT-200	Effective: April 24, 2020
Issued By: Jeffrey McClain (Original signature on file with Internal Audit)	Published By: Office of Fiscal Services	Three Year Review Date: April 24, 2023

1. Authority

The Tax Commissioner hereby issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-200 in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to establish standards and procedures to effectuate O.R.C. § 5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payments of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

3. Applicability

The scope of this policy includes all Departmental employees.

4. Definitions

- 4.1. Non-cash** – Any financial instrument with self-defined value (e.g. checks, cashier's checks, money orders, etc.).
- 4.2. Deposit** – Payment is forwarded to the Treasurer of State, the Attorney General's Office, or the State of Ohio's bank.
- 4.3. Date Received** – The first day a payment is in the care of a Department employee.
- 4.4. Peak Personal Income Tax Filing Season** – February through May
- 4.5. Employees/Units Authorized for Handling Non-Cash Payments** – Revenue Processing, Fiscal Services, Problem Resolution Office, Criminal Investigations, Human Resources, Internal Audit, Tax Appeals, Legal Counsel, and any employee designated to handle walk-ins or cigarette stamps.

5. Policy

The Department is committed to timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Precautions must be taken to safeguard and ensure timely deposit of revenue.

Managers within units authorized for handling non-cash payments must develop documented non-cash handling procedures to be followed by employees. In general, these procedures must establish a clear chain of custody and proper segregation of duties. A clear chain of custody is necessary so that only one person is responsible for the payment at any one time. A clear chain of custody also allows for any potential loss to be attributed to one person at each stage of processing. For proper segregation of duties, different people must be responsible for collection, deposit and reconciliation. The procedure must also include adequate safeguards for handling, transporting and storing payments; prompt deposit; independent reconciliation of deposits; and document management review and oversight. Division administrators or executive administrators shall ensure compliance with the procedures set forth in this policy.

The non-cash deposit policy must clearly define deposit timelines, routing of payments from one work unit to another, safeguarding of payments, handling of payments when an obligation cannot be identified, record retention requirements, and the Department's commitment to maintaining taxpayer confidentiality.

6. Procedures

6.1. Depositing Timeline

All non-cash payments accompanied by identifying documentation must be deposited within five business days of receipt. An exception is made for the peak Personal Income Tax filing season during which non-cash payments must be deposited within fifteen business days of receipt and processed in order of receipt.

All non-cash payments received without identifying documentation must be deposited within ten business days of receipt. An exception is made for the peak Personal Income Tax filing season during which these payments must be deposited within twenty business days of receipt and processed in order of receipt.

6.2. Incoming Non-Cash Payments

6.2.1. Mail

The processing of all incoming mail must be centralized at the Northland Facility and extracted by Revenue Processing. The only mail not extracted by Revenue Processing includes all mail addressed to the following: Human Resources, Problem Resolution Office, Criminal Investigations, Fiscal Services, Internal Audit, Tax Appeals and Legal Counsel. Mail falling under this exception will be sorted separately by the Mail Room and will be opened by the respective division.

6.2.2. Walk-Ins

Walk-In Center staff will only issue a receipt when the taxpayer must pay the Ohio Department of Taxation in full to continue operating business (HOP or Liquor Renewal) or is requesting a tax release. All receipts must be numbered and accounted for, including any voided receipts. Voided transactions must be approved and initialed by the area supervisor. Funds received must be reconciled to the receipts within one business day.

6.3. Routing Non-Cash Payments

All non-cash payments must be routed on a daily basis to the Revenue Processing designee for deposit. Non-cash payments for cigarette stamps will be held for verification by Excise Tax staff before being routed to Fiscal Services. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the standard payment routing slip. The standard payment routing slip must contain the following: total number of payments within the bundle, employee-sender's name and ID and the sent date. All non-cash payments routed between separate Taxation locations (e.g., State Office Tower and Northland) must be e-copied and logged. The division routing the non-cash payment for deposit must retain the e-copy.

6.3.1. State Office Tower

In the event that an employee receives a non-cash payment but is not authorized to handle the payment, the employee must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must e-copy, log, and interoffice the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.2. Northland Facility

All non-cash payments routed between work units within the Northland Facility (e.g., Criminal Investigations, Human Resources) must be accompanied by the identifying documentation and the standard payment routing slip. These payments do not need to be e-copied and logged. The payment must be hand-delivered to the Fiscal Services designee at the Northland Facility on a daily basis.

In the event that an employee receives a non-cash payment but is not authorized to handle the payment, the employee must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must hand-deliver the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.3. Telecommuters and Employees in all Other Locations

In the event an employee receives a non-cash payment as a telecommuter, the employee must immediately e-copy, log, and mail the unendorsed payment with the standard routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.4. Safeguarding Non-Cash Payments

- 6.4.1.** All non-cash payments received by the Walk-In Center or the State Office Tower must be endorsed at the time of receipt.
- 6.4.2.** All non-cash payments received, but not forwarded to the Northland Facility, by the end of the business day must be safeguarded. Payments must be locked in a designated secured business area, safe, or office until forwarded. Payments must be kept in a location that divisional management can access.
- 6.4.3.** Divisional management personnel must review safes and secured offices daily to ensure all payments are transferred to Fiscal Services.
- 6.4.4.** Revenue Processing divisional management must review all designated locations within the Northland Facility and inventory reports on a weekly basis to ensure timely deposit of non-cash payments.

6.5. Deposit Reconciliation

6.5.1. Daily Reconciliation Activities

- A Revenue Processing employee must create batches, balance payments, and create the image cash letter (ICL) for the state of Ohio bank.
- A Fiscal Services employee must compile and reconcile payments for the OAKS deposit.
- A Fiscal Services employee must complete the data entry for the OAKS deposit.
- The Fiscal Services supervisor or designee will review and approve the deposit in OAKS.

6.5.2. Monthly Reconciliation Activities

Fiscal Services must compile and reconcile previous month's deposits.

6.5.3. Separation of Duties

The Revenue Processing Division must maintain a separation of duties for all daily reconciliation activities.

6.6. Handling Non-Cash Payment Exceptions

6.6.1. Misdirected Mail

All incoming mail routed to the Department in error should be sealed in the original envelope and sent back to the United States Postal Service for re-delivery. If the envelope is extracted, the payment will be redirected to the intended recipient. The payment must be logged prior to remailing.

6.6.2. No Tax Obligation Identified – Taxpayer Can Be Identified

- If the non-cash payment is a cashier's check or money order, the payment must be e-copied, logged, and returned to the sender with a letter of explanation. If the address is unknown, the payment must be deposited into the Department's custodial account.
- For non-cash payments that are not a cashier's check or money order, the payment must be voided, e-copied, and logged. The taxpayer must be sent a letter notifying them the check has been voided and destroyed.
- Voided payments must be placed in the classified bin located in Revenue Processing's payment vault for on-site destruction.
- Taxpayer notifications must be in accordance with the Taxpayer Confidentiality policy, ODT-101; the letter cannot disclose the taxpayer's banking account number.

6.6.3. No Tax Obligation Identified – Taxpayer Cannot Be Identified

- The payment must be e-copied.
- The payment must be logged.
- If the payment is designated as a donation or contribution to an unknown tax, the payment must be deposited into the miscellaneous GRF account. Otherwise, the payment must be deposited into Taxation's custodial account.

6.7. Audit of Non-Cash Deposits

The Revenue Processing Administrator has the authorization and must conduct periodic audits to ensure compliance with non-cash deposit timelines. Internal Audit also has the authority to perform audits of non-cash deposit processes.

6.8. Duty to Report

6.8.1. Administrators and Supervisors

Supervisors and management have a duty to and must report all suspected or reported non-cash payment handling violations as directed in the Fraud, Theft, Waste, and Abuse policy, ODT-012.

Types of non-cash handling violations include but are not limited to the following:

- Lost payment
- Entry discrepancies
- Noncompliance with non-cash deposit policy or procedure
- Missing receipts, damaged receipts, altered receipts and voided receipts

6.8.2. Employees

Any employee who suspects that a non-cash handling violation has occurred, or has the potential to occur, must report this information as directed in the Fraud, Theft, Waste, and Abuse policy, ODT-012.

6.9. Retention

Retention of the payment log, e-copied payments, and copies of walk-in receipts must follow the Department's retention schedules reported to DAS Records Management.

6.10. Taxpayer Confidentiality

All copied payments must be archived electronically. No Departmental employee or division may retain unredacted paper copies of non-cash payments that have been sent between physical locations or voided due to no tax obligation identified.



Ohio | Department of Taxation

POLICY

Mike DeWine, Governor
Jeffrey McClain, Tax Commissioner

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Policy: Cash Deposit	Number: ODT-201	Effective: April 24, 2020
Issued By: Jeffrey McClain (Original signature on file with Internal Audit)	Published By: Office of Fiscal Services	Three Year Review Date: April 24, 2023

1. Authority

The Tax Commissioner hereby issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-201 in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to establish standards and procedures to effectuate O.R.C. § 5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payments of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

3. Applicability

The scope of this policy includes all Departmental employees.

4. Definitions

4.1. Cash - Coin and currency.

4.2. Deposit – Payment is forwarded to the Treasurer of State, the Attorney General's Office, or the State of Ohio's bank.

4.3. Date Received - The first day a payment is in the care of a Department employee.

4.4. Employees/Units Authorized for Handling Cash Payments – Revenue Processing, Fiscal Services, Problem Resolution Office, Criminal Investigations, Human Resources, Internal Audit, Tax Appeals, Legal Counsel, Security and any employee designated to handle walk-ins or cigarette stamps.

4.5. Employees/Units Authorized to Accept Cash Payment from Walk-Ins – Excise & Energy and Taxpayer Services Walk-In Center.

5. Policy

The Department is committed to timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Precautions must be taken to safeguard and ensure timely deposit of revenue.

Managers within units authorized for handling cash payments must develop documented cash handling procedures to be followed by employees. In general, these procedures must establish a clear chain of custody and proper segregation of duties. A clear chain of custody is necessary so that only one person is responsible for the payment at any one time. A clear chain of custody also allows for any potential loss to be attributed to one person at each stage of processing. For proper segregation of duties, different people must be responsible for collection, deposit and reconciliation. The procedure must also include adequate safeguards for handling, transporting and storing payments; prompt deposit; independent reconciliation of deposits; and document management review and oversight. Division administrators or executive administrators shall ensure compliance with the procedures set forth in this policy.

The cash deposit policy must clearly define deposit timelines, routing of payments from one work unit to another, safeguarding of payments, handling of payments when an obligation cannot be identified, record retention requirements, and the Department's commitment to maintaining taxpayer confidentiality.

6. Procedures

6.1. Depositing Timeline

All cash payments accompanied by identifying documentation must be deposited within three business days of receipt.

All cash payments received without identifying documentation must be deposited within five business days of receipt.

6.2. Incoming Cash Payments

6.2.1. Mail

The processing of all incoming mail must be centralized at the Northland Facility and extracted by Revenue Processing. The only mail not extracted by Revenue Processing includes all mail addressed to the following: Human Resources, Problem Resolution Office, Criminal Investigations, Fiscal Services, Internal Audit, Tax Appeals and Legal Counsel. Mail falling under this exception will be sorted separately by the Mail Room and will be opened by the respective division.

6.2.2. Walk-Ins

Cash payments from walk-ins can only be accepted by authorized divisions/units. If a taxpayer attempts to submit a cash payment to an employee not authorized to accept cash payment, the payment shall not be accepted.

A signed and dated receipt must be completed for each cash payment received. Walk-In Center staff will only issue a receipt to the taxpayer when they must pay the Ohio Department of Taxation in full to continue operating business (HOP, MMCP or Liquor Renewal) or when requesting a tax release. All receipts must be numbered and accounted for, including any voided receipts. Voided transactions must be approved and initialed by the area supervisor. Funds received must be reconciled to the receipts within one business day. Cash must be reconciled separately from non-cash, such as checks, cashier's checks, money orders. Any overage or shortage amount must be separately recorded, investigated, and resolved. If an amount cannot be resolved after divisional investigation, a written explanation of the variance must be given to the division manager and Internal Audit.

6.3. Cash Handling

Department employees shall not instruct taxpayers to mail cash to satisfy any obligation handled by the Department. Likewise, cash shall never be transmitted through inter-office mail.

In the event that an employee receives cash but is not authorized to handle cash payments, the employee must immediately provide the payment and any identifying documentation to their supervisor. The supervisor must contact the Revenue Processing Administrator the same day the cash is received. If cash is received at the Northland Facility, it must be hand-delivered with the standard payment routing slip to the Revenue Processing designee at the Northland Facility on a daily basis. If the cash is received at the State Office Tower, the procedure described in section 6.4. must be followed. Cash may not be accepted by a telecommuter.

All cash remittances received must be witnessed and verified by a second employee. Once cash is verified, it becomes the responsibility of the employee and must not be left unattended until it is secured in a locked safe and kept there for deposit or until converted into a check. The safe's combination or key for the lock may only be changed at the discretion of the Tax Commissioner or designee.

6.4. Safeguarding Cash Payments

6.4.1. State Office Tower

Employees within units authorized to receive a cash payment must immediately provide the payment and the identifying documentation to their supervisor for safekeeping. The supervisor must ensure the cash is converted into a check at the Treasurer of State office in the State Office Tower within one business day. Upon conversion, the supervisor must ensure the check follows procedures according to Non-Cash Deposit policy, ODT-200.

All cash payments received but not processed by the end of the business day must be safeguarded; payments must be locked in a designated safe until deposited. Payments must be kept in an area that divisional administration can access. Divisional management personnel must review safes to ensure all payments are being transferred to the Tax Processing designee at the Northland facility on a daily basis.

6.4.2. Northland Facility

All cash payments received must remain locked in a designated safe until deposited. Divisional management must review safes to ensure timely deposit on a daily basis.

6.5. Deposit Reconciliation

6.5.1. Daily Reconciliation Activities

- Revenue Processing employees must create batches and balance payments.
- A Fiscal Services employee must compile and reconcile payments for the OAKS deposit.
- A Fiscal Services employee must complete the data entry for the deposit in OAKS.
- The Fiscal Services supervisor or designee will review and approve the deposit in OAKS.

6.5.2. Monthly Reconciliation Activities

Fiscal Services must compile and reconcile previous month's pay-ins.

6.5.3. Separation of Duties

The Revenue Processing and Fiscal Services Divisions must maintain a separation of duties for all daily reconciliation activities.

6.6. Handling Cash Payment Exceptions

6.6.1. Misdirected Mail

All incoming mail routed to the Department in error should be sealed in the original envelope and sent back to the United States Postal Service for re-delivery. If the envelope is extracted, the payment will be redirected to the intended recipient. The payment must be logged prior to remailing.

6.6.2. No Tax Obligation Identified – Taxpayer Can Be Identified

The payment must be credited to the taxpayer's account.

6.6.3. No Tax Obligation Identified – Taxpayer Cannot Be Identified

If the tax is designated but the taxpayer is unknown, the payment must be deposited into the respective account(s) of that tax. Otherwise, the payment must be deposited into the miscellaneous GRF account. If the payment is designated as a donation or contribution to an unknown tax, the payment must be deposited into the miscellaneous GRF account.

6.7. Audit of Cash Deposits

Managers within units authorized for handling cash payments must conduct periodic audits of cash deposit timelines. Internal Audit also has the authority to perform audits of cash deposit processes.

6.8. Duty to Report

6.8.1. Administrators and Supervisors

Supervisors and management have a duty and must report all suspected or reported cash payment handling violations as directed in the Fraud, Theft, Waste, and Abuse policy, ODT-012.

Types of cash handling violations include, but are not limited to, the following:

- Lost payment
- Entry discrepancies
- Noncompliance with cash deposit policy or procedure
- Missing receipts, damaged receipts, altered receipts and voided receipts

6.8.2. Employees

Any employee who suspects a cash handling violation has occurred, or has the potential to occur, must report this information as directed in the Fraud, Theft, Waste, and Abuse policy, ODT-012.

6.9. Retention

Retention of cash receipts must follow the Department's retention schedules reported to DAS Records Management.



Procedure No	REV-002
Revision No.	6
Date of Issuance	2/27/14
Last Revision Date	1/24/20
Last Review Date	1/24/20
Written/Revised By	Leslie Berning
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Approved by: Michael O'Leary

SECTION 1: POLICY/PURPOSE

SUBJECT: CENTRAL PAYMENT UNIT HANDLING OF NON-CASH PAYMENTS

The Central Payment Unit (CPU) is responsible for ensuring all non-cash payments that cannot be processed by Taxation's Remittance Processing and Tax Processing areas are researched, applied accurately and deposited within 10 working days of receipt (20 days during income tax filing season).

Non-cash deposit policy, ODT-200, sets standards for the timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Non-cash payments are defined as any financial instrument with self-defined value such as checks, cashier's checks, official checks, and money orders. The purpose of this policy is to establish standards to effectuate O.R.C. §5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payment of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

SECTION 2: ROLES AND RESPONSIBILITIES

The CPU consists of Tax Examiners (TE) and Tax Examiner Associates (TEA) and a Tax Examiner Manager.

Extraction delivers all checks received without identifying payment documentation to the Revenue Accounting check drop off area. The checks are sorted into trays by PO BOX by the deliverer. A TEA is responsible for further organizing and sorting the non-cash payments by PO BOX, tax type, and date of receipt to the appropriate labeled RA trays for CPU TEA/TE to research, analyze, and determine the proper disposition of the check.

CPU TEA/TEs are responsible for researching and analyzing returns and payments that are not processable along with creating, verifying, and/or adjusting processable documents, performing payment research, scanning payments/documents, voiding checks that are unable to be processed, redirecting payments, maintaining check log, handling inquiries from Problem Resolution Officer, and delivering taxpayer correspondence to appropriate tax divisions.

The Tax Examiner Manager is responsible for monitoring workflow and directing the CPU TEA/TE based on the volumes of the various taxes.

SECTION 3: PROCEDURE

Once Extraction delivers the checks and any accompanying correspondence to RA, the assigned TEA sorts payments by tax type, post office box, special programs and received date to correct tax type bins. Payments are sorted by received date so CPU TEA/TE can work the oldest received date first. Special program checks are hand delivered to the TE/TEA responsible for working those program checks. All payments delivered to Revenue Accounting must be deposited within ten business days of receipt. An exception is made for the peak



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Written/Revised By	Leslie Berning
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Personal Income Tax filing season during which these payments must be deposited within twenty days of receipt and processed in order of receipt.

Loose Checks/Un-processable Forms (All Tax Types): CPU associates are assigned a main tax type and/or special program to work daily. The CPU TEA/TE works non-cash payments based on the oldest received date of the green Payment Processing Slip (i.e., Received date 02/25/2019 would be worked before 02/26/2019). Utilizing various tax systems (ITAS, IMOD, FileNet, STARS, etc.), the loose check would be researched to determine the taxpayer's intent with the payment. Once the intent has been identified the TEA/TE will create the proper payment document. If the check is attached to a form that is unable to be processed, the TEA/TE is to research and correct the form so it can be processed with the payment.

No Tax Obligation Identified – Taxpayer Can Be Identified: If the non-cash payment is a cashier's check, official check, or money order, the payment must be e-copied, logged and returned to the sender with a letter of explanation. If the address is unknown, the payment must be deposited into the Department's custodial account. For non-cash payments that are not cashier's checks, official checks or money orders, the payment must be voided, e-copied, and logged. The taxpayer must be sent a notification letter stating that the payment was been voided and destroyed along with the reason. Voided payments must be placed in the CPU void basket to be delivered to the classified bin located in Revenue Processing's payment vault for on-site destruction. Taxpayer notifications must be in accordance with the Departments Confidentiality Policy and the letter cannot disclose the taxpayers banking account number.

Misdirected Mail: All incoming mail routed to the Department in error must be recorded on the payment log and mailed to the correct address. The CPU TEA/TE will include the CPU misdirected mail letter, the payment, and any correspondence received with the misdirected mail.

Section 3.1: Overview of Special Program Checks

Audit: CPU receives checks and taxpayer correspondence for audits. If the payment can be processed, CPU TEA/TA will verify the payment has the appropriate documentation for payment targeting and it will be dropped to processing. If the payment is unable to be processed, CPU TEA/TA will hold the payment and route correspondence to audit liaison. Audit liaison will provide CPU TEA/TA with payment targeting information needed to create payment documentation. Once proper documentation is created, payment is dropped to processing.

Habitual Offenders Program (HOP): All payments and correspondence are hand delivered by Extraction or the Walk in Center to CPU. Payments are researched and payment voucher is created. CPU will email the coupon ID number of the UPC created from STARS to the HOP group. CPU will route all correspondence to the HOP group for review.

Liquor Program: Once payment is identified as a liquor payment, the assigned CPU TEA/TE will create payment voucher to process payment and will route all correspondence to the Liquor group for review.



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Last Review Date	1/24/20
Written/Revised By	Leslie Berning
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Motor Vehicle Program Payments: CPU will receive all loose checks and correspondence with an attached check. CPU TEA/TE will handle the processing of all payments submitted. The Motor Vehicle Review Group will receive all correspondence after the payments have been processed.

Sales & Use Tax Special Projects: Sales & Use Tax special projects consist of: Voluntary Payments, Watercraft payments, Snowmobile payments, True Conscience (VDA) payments, Out of State Leases, and Resort Tax payments. Sales tax group will receive all correspondence once the payments have been processed. With VDA payments, the correspondence is forwarded to the appropriate liaison who will email the CPU TEA/TA with payment targeting instructions. TEA/TA will create the proper payment documentation and drop the payment to be processed.

Tax Release Program: CPU will create necessary payment document based on correspondence received from the taxpayer. Once payment document has been created the correspondence is routed to the Tax Release group and the payment is dropped to be processed.

Personal Income Tax Program: CPU will receive payments and correspondence for Income Tax Audits and VDAs. If the documentation provided matches the payment amount, CPU TEA/TA either verifies the proper payment documentation is included with correspondence or creates the necessary documentation and drops the payment to processing. All correspondence is forwarded to the income tax liaison.

Section 3.2: Routing Non-Cash Payments

Routing Non-Cash Payments: All non-cash payment must be routed daily to the Tax Processing designee for deposit; either the DP600 room or the Tax Processing room. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the Payment Processing Slip where the received and effective date are documented.

OPTIONAL (DIVISIONAL USE ONLY): INSTRUCTIONS

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Approved by: Michael O'Leary

SECTION 1: POLICY/PURPOSE

SUBJECT: CENTRAL PAYMENT UNIT HANDLING OF NON-CASH PAYMENTS

The Central Payment Unit (CPU) is responsible for ensuring all checks that cannot be processed by Taxation's Remittance Processing and Tax Processing areas are researched, applied accurately and deposited within 10 days of receipt (20 days during income tax season).

Non-cash deposit policy, ODT-200, sets standards for the timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Non-cash payments are defined as any financial instrument with self-defined value such as checks, cashier's checks, official checks and money orders. The purpose of this policy is to establish standards to effectuate O.R.C. §5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payment of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer.

SECTION 2: ROLES AND RESPONSIBILITIES

The CPU consists of Tax Examiners (TE) and Tax Examiner Associates (TEA) and a Tax Examiner Manager.

Extraction delivers all checks received without identifying payment documentation to the Revenue Accounting check drop off area. The check are sorted into trays by PO BOX by the deliverer. A TEA is responsible for organizing and sorting the non-cash payments by received date to the appropriate labeled RA trays for CPU staff research, analyze and determine the proper disposition of the check.

CPU staff is responsible for researching and analyzing unprocessable returns and payments, creating, verifying, and/or adjusting process-able document, performing payment research, scanning payments/documents, voiding unprocessable checks, redirecting payments, maintaining check log, handling inquiries from Problem Resolution Officer and delivering taxpayer correspondence to appropriate tax divisions.

The Tax Examiner Manager is responsible for monitoring workflow and allocating the CPU staff based on the volumes of the various taxes.

SECTION 3: PROCEDURE

Once Extraction delivers the checks and any accompanying correspondence to RA, the assigned TEA sorts payments by tax type, post office box, special programs and received date to correct tax type bins. Payments are sorted by received date so CPU staff can work the oldest received date first. Special program checks are hand delivered to the TE/TEA responsible for working those program checks. All checks received without identifying documentation must be deposited within ten business days of receipt. An exception is made for the peak Personal Income Tax filing season during which these payments must be deposited within twenty days of receipt and processed in order of receipt.



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Loose Checks/Unprocessable Form (All Tax Types): CPU staff is assigned a main tax type to work and works that tax type and/or special program checks on a daily basis. The CPU staff works checks based on the received date of the green Payment Processing Slip (i.e., Received date 02/25/2014 would be worked before 02/26/2014). Utilizing various tax systems (ITAS, IMOD, FileNet, STARS, etc.), the loose check would be researched to determine the taxpayers intent with the check payment. Once the correct liability has been located the TEA/TE will create the payment document. If the check is attached to an unprocessable form the TEA/TE would research and correct the form so it can be processed with the payment.

No Tax Obligation Identified – Taxpayer Can Be Identified: If the non-cash payment is a cashier’s check or money order, the payment must be e-copied, logged and returned to the sender with a letter of explanation. If the address is unknow, the payment must be deposited into the Department’s custodial account. For non-cash payments that are not cashier’s check or money order, the payment must be voided, e-copied, and logged. The taxpayer must be sent a letter notifying them the check has been voided and destroyed. Voided payments must be placed in the classified bin located in Revenue Processing’s payment vault for on-site destruction. Taxpayer notifications must be in accordance with the Departments Confidentiality Policy and the letter cannot disclose the taxpayers banking account number.

Misdirected Mail: All incoming mail routed to the Department in error should be recorded on the payment log and mailed to the correct address. The CPU staff will include the CPU misdirected mail letter, the check, and any correspondence received with the misdirected mail.

Overview of Special Program Checks

Audit: CPU receives checks and taxpayer correspondence. Except for audits on STARS, CPU staff will then scan and email checks to the audit liaison. CPU will hold checks and route correspondence to audit liaison. Audit liaison will provide payment document.

Habitual Offenders Program (HOP): All payments and correspondence are hand delivered by Extraction or the Walk in Center to CPU. Payments are researched and payment voucher is created. CPU will email a screenshot from STARS of the UPC payment creation screen to the HOP group. CPU will route all correspondence to the HOP group for review.

Liquor Program: Once payment is identified, as a liquor payment, the assigned CPU staff will create payment voucher to process payment and will route all correspondence to the Liquor group for review.

Motor Vehicle Program Payments: CPU will receive all loose checks and correspondence with an attached check. CPU staff will handle the processing of all payments submitted and the Motor Vehicle Review Group will receive all correspondence after the payments have been processed.

Sales & Use Tax Special Projects: Sales & Use Tax special projects consist of: Voluntary Payments, Watercraft payments, Snowmobile payments, True Conscience payments, Out of State Leases, and Resort Tax payments. Sales tax group will receive all correspondence once the payments have been processed.



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Tax Release Program: CPU will create necessary payment document based on correspondence received from the taxpayer. Once payment document has been created the correspondence is routed to the Tax Release group.

Routing Non-Cash Payments

Routing Non-Cash Payments: All non-cash payment must be routed on a daily basis to the Tax Processing designee for deposit; either the DP600 room or the Tax Processing room. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the Payment Processing Slip where the received and effective date are documented.

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Approved by: Michael O'Leary

SECTION 1: POLICY/PURPOSE

SUBJECT: CENTRAL PAYMENT UNIT HANDLING OF NON-CASH PAYMENTS

The Central Payment Unit (CPU) is responsible for ensuring all non-cash payments that cannot be processed by Taxation's Remittance Processing and Tax Processing areas are researched, applied accurately and deposited within 10 working days of receipt (20 days during income tax filing season).

Non-cash deposit policy, ODT-200, sets standards for the timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Non-cash payments are defined as any financial instrument with self-defined value such as checks, cashier's checks, official checks, and money orders. The purpose of this policy is to establish standards to effectuate O.R.C. §5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payment of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer.

SECTION 2: ROLES AND RESPONSIBILITIES

The CPU consists of Tax Examiners (TE) and Tax Examiner Associates (TEA) and a Tax Examiner Manager.

Extraction delivers all checks received without identifying payment documentation to the Revenue Accounting check drop off area. The checks are sorted into trays by PO BOX by the deliverer. A TEA is responsible for further organizing and sorting the non-cash payments by PO BOX, tax type, and date of receipt to the appropriate labeled RA trays for CPU TEA/TE to research, analyze, and determine the proper disposition of the check.

CPU TEA/TEs are responsible for researching and analyzing returns and payments that are not processable along with creating, verifying, and/or adjusting processable documents, performing payment research, scanning payments/documents, voiding checks that are unable to be processed, redirecting payments, maintaining check log, handling inquiries from Problem Resolution Officer, and delivering taxpayer correspondence to appropriate tax divisions.

The Tax Examiner Manager is responsible for monitoring workflow and directing the CPU TEA/TE based on the volumes of the various taxes.

SECTION 3: PROCEDURE

Once Extraction delivers the checks and any accompanying correspondence to RA, the assigned TEA sorts payments by tax type, post office box, special programs and received date to correct tax type bins. Payments are sorted by received date so CPU TEA/TE can work the oldest received date first. Special program checks are hand delivered to the TE/TEA responsible for working those program checks. All payments delivered to Revenue Accounting must be deposited within ten business days of receipt. An exception is made for the peak



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Personal Income Tax filing season during which these payments must be deposited within twenty days of receipt and processed in order of receipt.

Loose Checks/Un-processable Forms (All Tax Types): CPU associates are assigned a main tax type and/or special program to work daily. The CPU TEA/TE works non-cash payments based on the oldest received date of the green Payment Processing Slip (i.e., Received date 02/25/2019 would be worked before 02/26/2019). Utilizing various tax systems (ITAS, IMOD, FileNet, STARS, etc.), the loose check would be researched to determine the taxpayer's intent with the payment. Once the intent has been identified the TEA/TE will create the proper payment document. If the check is attached to a form that is unable to be processed, the TEA/TE is to research and correct the form so it can be processed with the payment.

No Tax Obligation Identified – Taxpayer Can Be Identified: If the non-cash payment is a cashier's check or money order, the payment must be e-copied, logged and returned to the sender with a letter of explanation. If the address is unknown, the payment must be deposited into the Department's custodial account. For non-cash payments that are not cashier's checks or money orders, the payment must be voided, e-copied, and logged. The taxpayer must be sent a notification letter stating that the payment was been voided and destroyed along with the reason. Voided payments must be placed in the CPU void basket to be delivered to the classified bin located in Revenue Processing's payment vault for on-site destruction. Taxpayer notifications must be in accordance with the Departments Confidentiality Policy and the letter cannot disclose the taxpayers banking account number.

Misdirected Mail: All incoming mail routed to the Department in error must be e-copied, recorded on the payment log and mailed to the correct address. The CPU TEA/TE will include the CPU misdirected mail letter, the payment, and any correspondence received with the misdirected mail.

Section 3.1: Overview of Special Program Checks

Audit: CPU receives checks and taxpayer correspondence for audits. If the payment can be processed, CPU TEA/TA will verify the payment has the appropriate documentation for payment targeting and it will be dropped to processing. If the payment is unable to be processed, CPU TEA/TA will hold the payment and route correspondence to audit liaison. Audit liaison will provide CPU TEA/TA with payment targeting information needed to create payment documentation. Once proper documentation is created, payment is dropped to processing.

Habitual Offenders Program (HOP): All payments and correspondence are hand delivered by Extraction or the Walk in Center to CPU. Payments are researched and payment voucher is created. CPU will email the coupon ID number of the UPC created from STARS to the HOP group. CPU will route all correspondence to the HOP group for review.

Liquor Program: Once payment is identified as a liquor payment, the assigned CPU TEA/TE will create payment voucher to process payment and will route all correspondence to the Liquor group for review.



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Routing Non-Cash Payments: All non-cash payment must be routed daily to the Tax Processing designee for deposit; either the DP600 room or the Tax Processing room. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the Payment Processing Slip where the received and effective date are documented.

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Misdirected Mail: All incoming mail routed to the Department in error should be recorded on the payment log and mailed to the correct address. The CPU staff will include the CPU misdirected mail letter, the check, and any correspondence received with the misdirected mail.

Overview of Special Program Checks

Audit: CPU receives checks and taxpayer correspondence. Except for audits on STARS, CPU staff will then scan and email checks to the audit liaison. CPU will hold checks and route correspondence to audit liaison. Audit liaison will provide payment document.

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Routing Non-Cash Payments

Routing Non-Cash Payments: All non-cash payment must be routed on a daily basis to the Tax Processing designee for deposit; either the DP600 room or the Tax Processing room. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the Payment Processing Slip where the received and effective date are documented.

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Ohio

Department of Taxation

POLICY

John Kasich, Governor
Joseph Testa, Tax Commissioner

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Table with 3 columns: Policy details, Number, Effective date, Issued By, Published By, Three Year Review Date.

1. Authority

The Tax Commissioner hereby issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-200 in accordance with Ohio Revised Code (O.R.C.) § 5703.05.

2. Purpose

The purpose of this policy is to establish standards and procedures to effectuate O.R.C. § 5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payments of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

3. Applicability

The scope of this policy includes all Department employees.

4. Definitions

4.1. Non-cash – Any financial instrument with self-defined value (e.g. checks, cashier's checks, money orders, etc.).

4.2. Deposit – Payment is forwarded to the Treasurer of State, the Attorney General's Office, or the State of Ohio's bank.

4.3. Date Received – The first day a payment is in the care of a Department employee.

4.4. Peak Personal Income Tax Filing Season – February through May

4.5. Employees/Units Authorized for Handling Non-Cash Payments – Revenue Processing, Fiscal Services, Problem Resolution Office, Criminal Investigations, Human Resources, Internal Audit, Tax Appeals, Legal Counsel, and any employee designated to handle walk-ins or cigarette stamps.

5. Policy

The Department is committed to timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Precautions must be taken to safeguard and ensure timely deposit of revenue.

Managers within units authorized for handling non-cash payments must develop documented non-cash handling procedures to be followed by employees. In general, these procedures must establish a clear chain of custody and proper segregation of duties. A clear chain of custody is necessary so that only one person is responsible for the payment at any one time. A clear chain of custody also allows for any potential loss to be attributed to one person at each stage of processing. For proper segregation of duties, different people must be responsible for collection, deposit and reconciliation. The procedure must also include adequate safeguards for handling, transporting and storing payments; prompt deposit; independent reconciliation of deposits; and document management review and oversight. Division administrators or executive administrators shall ensure compliance with the procedures set forth in this policy.

The non-cash deposit policy must clearly define deposit timelines, routing of payments from one work unit to another, safeguarding of payments, handling of payments when an obligation cannot be identified, record retention requirements, and the Department's commitment to maintaining taxpayer confidentiality.

6. Procedures

6.1. Depositing Timeline

All non-cash payments accompanied by identifying documentation must be deposited within five business days of receipt. An exception is made for the peak Personal Income Tax filing season during which non-cash payments must be deposited within fifteen business days of receipt and processed in order of receipt.

All non-cash payments received without identifying documentation must be deposited within ten business days of receipt. An exception is made for the peak Personal Income Tax filing season during which these payments must be deposited within twenty business days of receipt and processed in order of receipt.

6.2. Incoming Non-Cash Payments

6.2.1. Mail

The processing of all incoming mail must be centralized at the Northland Facility and extracted by Revenue Processing. The only mail not extracted by Revenue Processing includes all mail addressed to the following: Human Resources, Problem Resolution Office, Criminal Investigations, Fiscal Services, Internal Audit, Tax Appeals and Legal Counsel. Mail falling under this exception will be sorted separately by the Mail Room and will be opened by the respective division.

6.2.2. Walk-Ins

Walk-In Center staff will only issue a receipt when the taxpayer must pay the Ohio Department of Taxation in full to continue operating business (HOP or Liquor Renewal) or is requesting a tax release. All receipts must be numbered and accounted for, including any voided receipts. Voided transactions must be approved and initialed by the area supervisor. Funds received must be reconciled to the receipts at the end of the day.

6.3. Routing Non-Cash Payments

All non-cash payments must be routed on a daily basis to the Revenue Processing designee for deposit. Non-cash payments for cigarette stamps will be held for verification by Excise Tax staff before being routed to Fiscal Services. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the standard payment routing slip. The standard payment routing slip must contain the following: total number of payments within the bundle, employee-sender's name and ID and the sent date. All non-cash payments routed between separate Taxation locations (e.g., State Office Tower, Northland, and out-of-state offices) must be e-copied and logged. The division routing the non-cash payment for deposit must retain the e-copy.

6.3.1. State Office Tower

In the event that an employee receives a non-cash payment but is not authorized to handle the payment, the employee must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must e-copy, log, and interoffice the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.2. Northland Facility

All non-cash payments routed between work units within the Northland Facility (e.g., Criminal Investigations, Human Resources) must be accompanied by the identifying documentation and the standard payment routing slip. These payments do not need to be e-copied and logged. The payment must be hand-delivered to the Fiscal Services designee at the Northland Facility on a daily basis.

In the event that an employee receives a non-cash payment but is not authorized to handle the payment, the employee must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must hand-deliver the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.3. Out-of-State Locations

Employees who receive a non-cash payment at an out-of-state location must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must e-copy, log, and mail the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.4. Telecommuters and Employees in all Other Locations

In the event an employee receives a non-cash payment as a telecommuter, the employee must immediately e-copy, log, and mail the unendorsed payment with the standard routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.4. Safeguarding Non-Cash Payments

- 6.4.1.** All non-cash payments received by the Walk-In Center, the State Office Tower or an out-of-state office must be endorsed at the time of receipt.
- 6.4.2.** All non-cash payments received, but not processed, by the end of the business day must be safeguarded. Payments must be locked in a designated secured business area, safe, or office until deposited. Payments must be kept in a location that divisional management can access.
- 6.4.3.** Divisional management personnel must review safes and secured offices daily to ensure all payments are transferred to Fiscal Services.
- 6.4.4.** Revenue Processing divisional management must review all designated secure locations and inventory reports on a weekly basis to ensure timely deposit of non-cash payments.

6.5. Deposit Reconciliation

6.5.1. Daily Reconciliation Activities

- A Revenue Processing employee must create batches, balance payments, and create the image cash letter (ICL) for the state of Ohio bank.

- A Fiscal Services employee must compile and reconcile payments for the OAKS deposit.
- A Fiscal Services employee must complete the data entry for the OAKS deposit.
- The Fiscal Services supervisor or designee will review and approve the deposit in OAKS.

6.5.2. Monthly Reconciliation Activities

Fiscal Services must compile and reconcile previous month's deposits.

6.5.3. Separation of Duties

The Revenue Processing Division must maintain a separation of duties for all daily reconciliation activities.

6.6. Handling Non-Cash Payment Exceptions

6.6.1. Misdirected Mail

All incoming mail routed to the Department in error should be sealed in the original envelope and sent back to the United States Postal Service for re-delivery. If the envelope is extracted, the payment will be redirected to the intended recipient. The payment must be logged prior to remailing.

6.6.2. No Tax Obligation Identified – Taxpayer Can Be Identified

- If the non-cash payment is a cashier's check or money order, the payment must be e-copied, logged, and returned to the sender with a letter of explanation. If the address is unknown, the payment must be deposited into the Department's custodial account.
- For non-cash payments that are not a cashier's check or money order, the payment must be voided, e-copied, and logged. The taxpayer must be sent a letter notifying them the check has been voided and destroyed.
- Voided payments must be placed in the classified bin located in Revenue Processing's payment vault for on-site destruction.
- Taxpayer notifications must be in accordance with the Department's Taxpayer Confidentiality Policy, ODT- 005; the letter cannot disclose the taxpayer's banking account number.

6.6.3. No Tax Obligation Identified – Taxpayer Cannot Be Identified

- The payment must be e-copied.
- The payment must be logged.
- If the payment is designated as a donation or contribution to an unknown tax, the payment must be deposited into the miscellaneous GRF account. Otherwise, the payment must be deposited into Taxation's custodial account.

6.7. Audit of Non-Cash Deposits

The Revenue Processing Administrator has the authorization and must conduct periodic audits to ensure compliance with non-cash deposit timelines. Internal Audit also has the authority to perform audits of non-cash deposit processes.

6.8. Duty to Report

6.8.1. Administrators and Supervisors

Supervisors and management have a duty to and must report all suspected or reported non-cash payment handling violations as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

Types of non-cash handling violations include but are not limited to the following:

- Lost payment
- Entry discrepancies
- Noncompliance with non-cash deposit policy or procedure
- Missing receipts, damaged receipts, altered receipts and voided receipts

6.8.2. Employees

Any employee who suspects that a non-cash handling violation has occurred, or has the potential to occur, must report this information as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

6.9. Retention

Retention of the payment log, e-copied payments, and copies of walk-in receipts must follow the Department's retention schedules reported to DAS Records Management.

6.10. Taxpayer Confidentiality

All copied payments must be archived electronically. No Department employee or division may retain paper copies of non-cash payments that have been sent between physical locations or voided due to no tax obligation identified.



Ohio

Department of Taxation

John Kasich, Governor
Joseph Testa, Tax Commissioner

30 E. Broad St., 22nd Floor
Columbus, Ohio 43216

(614) 466-2166
Fax: (614) 466-6401

POLICY

Policy: Cash Deposit	Number: ODT-201	Effective: April 3, 2017
Issued By: Joseph Testa (Original signature on file with Internal Audit)	Published By: Office of Fiscal Services	Three Year Review Date: April 3, 2020

1. Authority

The Tax Commissioner hereby issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-201 in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to establish standards and procedures to effectuate O.R.C. § 5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payments of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

3. Applicability

The scope of this policy includes all Department employees.

4. Definitions

4.1. Cash - Coin and currency.

4.2. Deposit – Payment is forwarded to the Treasurer of State, the Attorney General's Office, or the State of Ohio's bank.

4.3. Date Received - The first day a payment is in the care of a Department employee.

4.4. Employees/Units Authorized for Handling Cash Payments – Revenue Processing, Fiscal Services, Problem Resolution Office, Criminal Investigations, Human Resources, Internal Audit, Tax Appeals, Legal Counsel, Security and any employee designated to handle walk-ins or cigarette stamps.

4.5. Employees/Units Authorized to Accept Cash Payment from Walk-Ins – Excise & Energy and Taxpayer Services Walk-In Center.

5. Policy

The Department is committed to timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Precautions must be taken to safeguard and ensure timely deposit of revenue.

Managers within units authorized for handling cash payments must develop documented cash handling procedures to be followed by employees. In general, these procedures must establish a clear chain of custody and proper segregation of duties. A clear chain of custody is necessary so that only one person is responsible for the payment at any one time. A clear chain of custody also allows for any potential loss to be attributed to one person at each stage of processing. For proper segregation of duties, different people must be responsible for collection, deposit and reconciliation. The procedure must also include adequate safeguards for handling, transporting and storing payments; prompt deposit; independent reconciliation of deposits; and document management review and oversight. Division administrators or executive administrators shall ensure compliance with the procedures set forth in this policy.

The cash deposit policy must clearly define deposit timelines, routing of payments from one work unit to another, safeguarding of payments, handling of payments when an obligation cannot be identified, record retention requirements, and the Department's commitment to maintaining taxpayer confidentiality.

6. Procedures

6.1. Depositing Timeline

All cash payments accompanied by identifying documentation must be deposited within three business days of receipt.

All cash payments received without identifying documentation must be deposited within five business days of receipt.

6.2. Incoming Cash Payments

6.2.1. Mail

The processing of all incoming mail must be centralized at the Northland Facility and extracted by Revenue Processing. The only mail not extracted by Revenue Processing includes all mail addressed to the following: Human Resources, Problem Resolution Office, Criminal Investigations, Fiscal Services, Internal Audit, Tax Appeals and Legal Counsel. Mail falling under this exception will be sorted separately by the Mail Room and will be opened by the respective division.

6.2.2. Walk-Ins

Cash payments from walk-ins can only be accepted by authorized divisions/units. If a taxpayer attempts to submit a cash payment to an employee not authorized to accept cash payment, the payment shall not be accepted.

A signed and dated receipt must be completed for each cash payment received; for the Walk-In Center staff, a receipt must be given to the taxpayer every time the Walk-In Center staff handles cash payment. All receipts must be numbered and accounted for, including any voided receipts. Voided transactions must be approved and initialed by the area supervisor. Funds received must be reconciled to the receipts within one business day. Cash must be reconciled separately from non-cash, such as checks, cashier's checks, money orders. Any overage or shortage amount must be separately recorded, investigated, and resolved. If an amount cannot be resolved after divisional investigation, a written explanation of the variance must be given to the division manager and Internal Audit.

6.3. Cash Handling

Department employees shall not instruct taxpayers to mail cash to satisfy any obligation handled by the Department. Likewise, cash shall never be transmitted through inter-office mail.

In the event that an employee receives cash but is not authorized to handle cash payments, the employee must immediately provide the payment and any identifying documentation to their supervisor. The supervisor must contact the Revenue Processing Administrator the same day the cash is received. If cash is received at the Northland Facility, it must be hand-delivered with the standard payment routing slip to the Revenue Processing designee at the Northland Facility on a daily basis. If the cash is received at the State Office Tower, the procedure described in section 6.4. must be followed. If the cash is received at an out of state location, the supervisor must safeguard the cash in a designated safe, immediately contact the Revenue Processing Administrator and follow the instructions given by the Revenue Processing Administrator.

All cash remittances received must be witnessed and verified by a second employee. Once cash is verified, it becomes the responsibility of the employee and must not be left unattended until it is secured in a locked safe and kept there for deposit or until converted into a check. The safe's combination or key for the lock may only be changed at the discretion of the Tax Commissioner or designee.

6.4. Safeguarding Cash Payments

6.4.1. State Office Tower

Employees within units authorized to receive a cash payment must immediately provide the payment and the identifying documentation to their supervisor for safekeeping. The supervisor must ensure the cash is converted into a check at the Treasurer of State office in the State Office Tower within one business day. Upon conversion, the supervisor must ensure the check follows procedures according to Non-Cash Deposit policy ODT-200.

All cash payments received but not processed by the end of the business day must be safeguarded; payments must be locked in a designated safe until deposited. Payments must be kept in an area that divisional administration can access. Divisional management personnel must review safes to ensure all payments are being transferred to the Tax Processing designee at the Northland facility on a daily basis.

6.4.2. Northland Facility

All cash payments received must remain locked in a designated safe until deposited. Divisional management must review safes to ensure timely deposit on a daily basis.

6.5. Deposit Reconciliation

6.5.1. Daily Reconciliation Activities

- Revenue Processing employees must create batches and balance payments.
- A Fiscal Services employee must compile and reconcile payments for the OAKS deposit.
- A Fiscal Services employee must complete the data entry for the deposit in OAKS.
- The Fiscal Services supervisor or designee will review and approve the deposit in OAKS.

6.5.2. Monthly Reconciliation Activities

Fiscal Services must compile and reconcile previous month's pay-ins.

6.5.3. Separation of Duties

The Revenue Processing and Fiscal Services Divisions must maintain a separation of duties for all daily reconciliation activities.

6.6. Handling Cash Payment Exceptions

6.6.1. Misdirected Mail

All incoming mail routed to the Department in error should be sealed in the original envelope and sent back to the United States Postal Service for re-delivery. If the envelope is extracted, the payment will be redirected to the intended recipient. The payment must be logged prior to remailing.

6.6.2. No Tax Obligation Identified – Taxpayer Can Be Identified

The payment must be credited to the taxpayer's account.

6.6.3. No Tax Obligation Identified – Taxpayer Cannot Be Identified

If the payment is designated as a donation or contribution to an unknown tax, the payment must be deposited into the miscellaneous GRF account. If the tax is designated but the taxpayer is unknown, the payment must be deposited into the respective account(s) of that tax. Otherwise, the payment must be deposited into Taxation's custodial account.

6.7. Audit of Cash Deposits

Managers within units authorized for handling cash payments must conduct periodic audits of cash deposit timelines. Internal Audit also has the authority to perform audits of cash deposit processes.

6.8. Duty to Report

6.8.1. Administrators and Supervisors

Supervisors and management have a duty and must report all suspected or reported cash payment handling violations as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

Types of cash handling violations include, but are not limited to, the following:

- Lost payment
- Entry discrepancies
- Noncompliance with cash deposit policy or procedure
- Missing receipts, damaged receipts, altered receipts and voided receipts

6.8.2. Employees

Any employee who suspects a cash handling violation has occurred, or has the potential to occur, must report this information as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

6.9. Retention

Retention of cash receipts must follow the Department's retention schedules reported to DAS Records Management.



Ohio

Department of Taxation

POLICY

John Kasich, Governor
Joseph Testa, Tax Commissioner

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Policy: Non-Cash Deposit	Number: ODT-200	Effective: April 3, 2017
Issued By: Joseph Testa (Original signature on file with Internal Audit)	Published By: Office of Fiscal Services	Three Year Review Date: April 3, 2020

1. Authority

The Tax Commissioner hereby issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-200 in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to establish standards and procedures to effectuate O.R.C. § 5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payments of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

3. Applicability

The scope of this policy includes all Department employees.

4. Definitions

4.1. **Non-cash** – Any financial instrument with self-defined value (e.g. checks, cashier's checks, money orders, etc.).

4.2. **Deposit** – Payment is forwarded to the Treasurer of State, the Attorney General's Office, or the State of Ohio's bank.

4.3. **Date Received** – The first day a payment is in the care of a Department employee.

4.4. **Peak Personal Income Tax Filing Season** – February through May

4.5. **Employees/Units Authorized for Handling Non-Cash Payments** – Revenue Processing, Fiscal Services, Problem Resolution Office, Criminal Investigations, Human Resources, Internal Audit, Tax Appeals, Legal Counsel, and any employee designated to handle walk-ins or cigarette stamps.

5. Policy

The Department is committed to timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Precautions must be taken to safeguard and ensure timely deposit of revenue.

Managers within units authorized for handling non-cash payments must develop documented non-cash handling procedures to be followed by employees. In general, these procedures must establish a clear chain of custody and proper segregation of duties. A clear chain of custody is necessary so that only one person is responsible for the payment at any one time. A clear chain of custody also allows for any potential loss to be attributed to one person at each stage of processing. For proper segregation of duties, different people must be responsible for collection, deposit and reconciliation. The procedure must also include adequate safeguards for handling, transporting and storing payments; prompt deposit; independent reconciliation of deposits; and document management review and oversight. Division administrators or executive administrators shall ensure compliance with the procedures set forth in this policy.

The non-cash deposit policy must clearly define deposit timelines, routing of payments from one work unit to another, safeguarding of payments, handling of payments when an obligation cannot be identified, record retention requirements, and the Department's commitment to maintaining taxpayer confidentiality.

6. Procedures

6.1. Depositing Timeline

All non-cash payments accompanied by identifying documentation must be deposited within five business days of receipt. An exception is made for the peak Personal Income Tax filing season during which non-cash payments must be deposited within fifteen business days of receipt and processed in order of receipt.

All non-cash payments received without identifying documentation must be deposited within ten business days of receipt. An exception is made for the peak Personal Income Tax filing season during which these payments must be deposited within twenty business days of receipt and processed in order of receipt.

6.2. Incoming Non-Cash Payments

6.2.1. Mail

The processing of all incoming mail must be centralized at the Northland Facility and extracted by Revenue Processing. The only mail not extracted by Revenue Processing includes all mail addressed to the following: Human Resources, Problem Resolution Office, Criminal Investigations, Fiscal Services, Internal Audit, Tax Appeals and Legal Counsel. Mail falling under this exception will be sorted separately by the Mail Room and will be opened by the respective division.

6.2.2. Walk-Ins

Walk-In Center staff will only issue a receipt when the taxpayer must pay the Ohio Department of Taxation in full to continue operating business (HOP or Liquor Renewal) or is requesting a tax release. All receipts must be numbered and accounted for, including any voided receipts. Voided transactions must be approved and initialed by the area supervisor. Funds received must be reconciled to the receipts at the end of the day.

6.3. Routing Non-Cash Payments

All non-cash payments must be routed on a daily basis to the Revenue Processing designee for deposit. Non-cash payments for cigarette stamps will be held for verification by Excise Tax staff before being routed to Fiscal Services. When routing the non-cash payment for deposit it must be accompanied by the identifying documentation and the standard payment routing slip. The standard payment routing slip must contain the following: total number of payments within the bundle, employee-sender's name and ID and the sent date. All non-cash payments routed between separate Taxation locations (e.g., State Office Tower, Northland, and out-of-state offices) must be e-copied and logged. The division routing the non-cash payment for deposit must retain the e-copy.

6.3.1. State Office Tower

In the event that an employee receives a non-cash payment but is not authorized to handle the payment, the employee must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must e-copy, log, and interoffice the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.2. Northland Facility

All non-cash payments routed between work units within the Northland Facility (e.g., Criminal Investigations, Human Resources) must be accompanied by the identifying documentation and the standard payment routing slip. These payments do not need to be e-copied and logged. The payment must be hand-delivered to the Fiscal Services designee at the Northland Facility on a daily basis.

In the event that an employee receives a non-cash payment but is not authorized to handle the payment, the employee must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must hand-deliver the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.3. Out-of-State Locations

Employees who receive a non-cash payment at an out-of-state location must immediately provide the payment and the identifying documentation to their supervisor. The supervisor must e-copy, log, and mail the payment with the standard payment routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.3.4. Telecommuters and Employees in all Other Locations

In the event an employee receives a non-cash payment as a telecommuter, the employee must immediately e-copy, log, and mail the unendorsed payment with the standard routing slip to the Fiscal Services designee at the Northland Facility on a daily basis.

6.4. Safeguarding Non-Cash Payments

6.4.1. All non-cash payments received by the Walk-In Center, the State Office Tower or an out-of-state office must be endorsed at the time of receipt.

6.4.2. All non-cash payments received, but not processed, by the end of the business day must be safeguarded. Payments must be locked in a designated secured business area, safe, or office until deposited. Payments must be kept in a location that divisional management can access.

6.4.3. Divisional management personnel must review safes and secured offices daily to ensure all payments are transferred to Fiscal Services.

6.4.4. Revenue Processing divisional management must review all designated secure locations and inventory reports on a weekly basis to ensure timely deposit of non-cash payments.

6.5. Deposit Reconciliation

6.5.1. Daily Reconciliation Activities

- A Revenue Processing employee must create batches, balance payments, and create the image cash letter (ICL) for the state of Ohio bank.

- A Fiscal Services employee must compile and reconcile payments for the OAKS deposit.
- A Fiscal Services employee must complete the data entry for the OAKS deposit.
- The Fiscal Services supervisor or designee will review and approve the deposit in OAKS.

6.5.2. Monthly Reconciliation Activities

Fiscal Services must compile and reconcile previous month's deposits.

6.5.3. Separation of Duties

The Revenue Processing Division must maintain a separation of duties for all daily reconciliation activities.

6.6. Handling Non-Cash Payment Exceptions

6.6.1. Misdirected Mail

All incoming mail routed to the Department in error should be sealed in the original envelope and sent back to the United States Postal Service for re-delivery. If the envelope is extracted, the payment will be redirected to the intended recipient. The payment must be logged prior to remailing.

6.6.2. No Tax Obligation Identified – Taxpayer Can Be Identified

- If the non-cash payment is a cashier's check or money order, the payment must be e-copied, logged, and returned to the sender with a letter of explanation. If the address is unknown, the payment must be deposited into the Department's custodial account.
- For non-cash payments that are not a cashier's check or money order, the payment must be voided, e-copied, and logged. The taxpayer must be sent a letter notifying them the check has been voided and destroyed.
- Voided payments must be placed in the classified bin located in Revenue Processing's payment vault for on-site destruction.
- Taxpayer notifications must be in accordance with the Department's Taxpayer Confidentiality Policy, ODT- 005; the letter cannot disclose the taxpayer's banking account number.

6.6.3. No Tax Obligation Identified – Taxpayer Cannot Be Identified

- The payment must be e-copied.
- The payment must be logged.
- If the payment is designated as a donation or contribution to an unknown tax, the payment must be deposited into the miscellaneous GRF account. Otherwise, the payment must be deposited into Taxation's custodial account.

6.7. Audit of Non-Cash Deposits

The Revenue Processing Administrator has the authorization and must conduct periodic audits to ensure compliance with non-cash deposit timelines. Internal Audit also has the authority to perform audits of non-cash deposit processes.

6.8. Duty to Report

6.8.1. Administrators and Supervisors

Supervisors and management have a duty to and must report all suspected or reported non-cash payment handling violations as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

Types of non-cash handling violations include but are not limited to the following:

- Lost payment
- Entry discrepancies
- Noncompliance with non-cash deposit policy or procedure
- Missing receipts, damaged receipts, altered receipts and voided receipts

6.8.2. Employees

Any employee who suspects that a non-cash handling violation has occurred, or has the potential to occur, must report this information as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

6.9. Retention

Retention of the payment log, e-copied payments, and copies of walk-in receipts must follow the Department's retention schedules reported to DAS Records Management.

6.10. Taxpayer Confidentiality

All copied payments must be archived electronically. No Department employee or division may retain paper copies of non-cash payments that have been sent between physical locations or voided due to no tax obligation identified.



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John Kasich, Governor
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POLICY



Policy: Cash Deposit	Number: ODT-201	Effective: April 3, 2017
Issued By: Joseph Testa (Original signature on file with Internal Audit)	Published By: Office of Fiscal Services	Three Year Review Date: April 3, 2020

1. Authority

The Tax Commissioner hereby issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-201 in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to establish standards and procedures to effectuate O.R.C. § 5703.058 that states in part: "...the tax commissioner and the treasurer of state shall consult and jointly adopt policies and procedures for the processing of payments of taxes administered by the tax commissioner such that payments are deposited in or credited to the appropriate account or fund within thirty days after receipt by the commissioner or treasurer."

3. Applicability

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4. Definitions

4.1. Cash - Coin and currency.

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4.3. Date Received - The first day a payment is in the care of a Department employee.

4.4. Employees/Units Authorized for Handling Cash Payments – Revenue Processing, Fiscal Services, Problem Resolution Office, Criminal Investigations, Human Resources, Internal Audit, Tax Appeals, Legal Counsel, Security and any employee designated to handle walk-ins or cigarette stamps.

4.5. Employees/Units Authorized to Accept Cash Payment from Walk-Ins – Excise & Energy and Taxpayer Services Walk-In Center.

5. Policy

The Department is committed to timely deposit of revenue and safeguarding assets, such as revenue collections and taxpayer information. Precautions must be taken to safeguard and ensure timely deposit of revenue.

Managers within units authorized for handling cash payments must develop documented cash handling procedures to be followed by employees. In general, these procedures must establish a clear chain of custody and proper segregation of duties. A clear chain of custody is necessary so that only one person is responsible for the payment at any one time. A clear chain of custody also allows for any potential loss to be attributed to one person at each stage of processing. For proper segregation of duties, different people must be responsible for collection, deposit and reconciliation. The procedure must also include adequate safeguards for handling, transporting and storing payments; prompt deposit; independent reconciliation of deposits; and document management review and oversight. Division administrators or executive administrators shall ensure compliance with the procedures set forth in this policy.

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6. Procedures

6.1. Depositing Timeline

All cash payments accompanied by identifying documentation must be deposited within three business days of receipt.

All cash payments received without identifying documentation must be deposited within five business days of receipt.

6.2. Incoming Cash Payments

6.2.1. Mail

The processing of all incoming mail must be centralized at the Northland Facility and extracted by Revenue Processing. The only mail not extracted by Revenue Processing includes all mail addressed to the following: Human Resources, Problem Resolution Office, Criminal Investigations, Fiscal Services, Internal Audit, Tax Appeals and Legal Counsel. Mail falling under this exception will be sorted separately by the Mail Room and will be opened by the respective division.

6.2.2. Walk-Ins

Cash payments from walk-ins can only be accepted by authorized divisions/units. If a taxpayer attempts to submit a cash payment to an employee not authorized to accept cash payment, the payment shall not be accepted.

A signed and dated receipt must be completed for each cash payment received; for the Walk-In Center staff, a receipt must be given to the taxpayer every time the Walk-In Center staff handles cash payment. All receipts must be numbered and accounted for, including any voided receipts. Voided transactions must be approved and initialed by the area supervisor. Funds received must be reconciled to the receipts within one business day. Cash must be reconciled separately from non-cash, such as checks, cashier's checks, money orders. Any overage or shortage amount must be separately recorded, investigated, and resolved. If an amount cannot be resolved after divisional investigation, a written explanation of the variance must be given to the division manager and Internal Audit.

6.3. Cash Handling

Department employees shall not instruct taxpayers to mail cash to satisfy any obligation handled by the Department. Likewise, cash shall never be transmitted through inter-office mail.

In the event that an employee receives cash but is not authorized to handle cash payments, the employee must immediately provide the payment and any identifying documentation to their supervisor. The supervisor must contact the Revenue Processing Administrator the same day the cash is received. If cash is received at the Northland Facility, it must be hand-delivered with the standard payment routing slip to the Revenue Processing designee at the Northland Facility on a daily basis. If the cash is received at the State Office Tower, the procedure described in section 6.4. must be followed. If the cash is received at an out of state location, the supervisor must safeguard the cash in a designated safe, immediately contact the Revenue Processing Administrator and follow the instructions given by the Revenue Processing Administrator.

All cash remittances received must be witnessed and verified by a second employee. Once cash is verified, it becomes the responsibility of the employee and must not be left unattended until it is secured in a locked safe and kept there for deposit or until converted into a check. The safe's combination or key for the lock may only be changed at the discretion of the Tax Commissioner or designee.

6.4. Safeguarding Cash Payments

6.4.1. State Office Tower

Employees within units authorized to receive a cash payment must immediately provide the payment and the identifying documentation to their supervisor for safekeeping. The supervisor must ensure the cash is converted into a check at the Treasurer of State office in the State Office Tower within one business day. Upon conversion, the supervisor must ensure the check follows procedures according to Non-Cash Deposit policy ODT-200.

All cash payments received but not processed by the end of the business day must be safeguarded; payments must be locked in a designated safe until deposited. Payments must be kept in an area that divisional administration can access. Divisional management personnel must review safes to ensure all payments are being transferred to the Tax Processing designee at the Northland facility on a daily basis.

6.4.2. Northland Facility

All cash payments received must remain locked in a designated safe until deposited. Divisional management must review safes to ensure timely deposit on a daily basis.

6.5. Deposit Reconciliation

6.5.1. Daily Reconciliation Activities

- Revenue Processing employees must create batches and balance payments.
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Fiscal Services must compile and reconcile previous month's pay-ins.

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The Revenue Processing and Fiscal Services Divisions must maintain a separation of duties for all daily reconciliation activities.

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6.6.1. Misdirected Mail

All incoming mail routed to the Department in error should be sealed in the original envelope and sent back to the United States Postal Service for re-delivery. If the envelope is extracted, the payment will be redirected to the intended recipient. The payment must be logged prior to remailing.

6.6.2. No Tax Obligation Identified – Taxpayer Can Be Identified

The payment must be credited to the taxpayer's account.

6.6.3. No Tax Obligation Identified – Taxpayer Cannot Be Identified

If the payment is designated as a donation or contribution to an unknown tax, the payment must be deposited into the miscellaneous GRF account. If the tax is designated but the taxpayer is unknown, the payment must be deposited into the respective account(s) of that tax. Otherwise, the payment must be deposited into Taxation's custodial account.

6.7. Audit of Cash Deposits

Managers within units authorized for handling cash payments must conduct periodic audits of cash deposit timeliness. Internal Audit also has the authority to perform audits of cash deposit processes.

6.8. Duty to Report

6.8.1. Administrators and Supervisors

Supervisors and management have a duty and must report all suspected or reported cash payment handling violations as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

Types of cash handling violations include, but are not limited to, the following:

- Lost payment
- Entry discrepancies
- Noncompliance with cash deposit policy or procedure
- Missing receipts, damaged receipts, altered receipts and voided receipts

6.8.2. Employees

Any employee who suspects a cash handling violation has occurred, or has the potential to occur, must report this information as directed in the ODT-012 Fraud, Theft, Waste, and Abuse policy.

6.9. Retention

Retention of cash receipts must follow the Department's retention schedules reported to DAS Records Management.



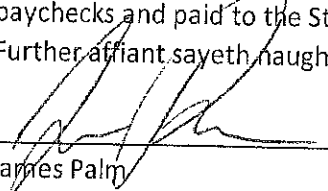
SS: State of Ohio)
Summit County)

AFFIDAVIT OF JAMES PALM

I, James Palm, having been duly cautioned of the penalties of perjury do hereby state, under oath, as follows:

1. I live in Ohio. At all times pertinent to this action I lived in the state of Ohio. When I filed the Ohio tax returns for tax years 2016-2018, I lived in Summit County, Ohio.
2. At all times pertinent to this Complaint, I have been over the age of 18.
3. I have reviewed the Complaint for Mandamus and while I have no personal knowledge of the sections related to the law and legal process, I have personal knowledge of the facts set forth in the factual allegation section of the Complaint.
4. I did not timely file an Ohio tax return for 2016, 2017, and 2018. I did not file due to personal issues but believed I owed no taxes and was expecting a tax refund. I was filing taxes to obtain a tax refund.
5. I did not have the the W-2 information provided by my employers. One of my employers, Dollar Express, went out of business. I tried to contact Dollar Express but I could not obtain the W-2 information.
6. In 2017, I worked for Dollar Express LLC which went out of business. When they went out of business, I lost my job.
7. In 2020, I went to United Way to have my tax returns prepared. United Way requested my wage and income transcripts from the IRS.
8. The wage and income transcripts provided by the IRS listed my employers for each calendar year, listed my income that I earned from each employer for each calendar year, and listed the amount taken from my pay check to pay federal taxes for each employer for each calendar year. These wage and income transcripts did not list the amount taken from my paycheck to pay for state taxes for any employers in any tax year.
9. United Way prepared my federal tax returns using these wage and income transcripts for 2016, 2017, and 2018. Using these transcripts, a federal refund was generated for these tax years.
10. Given that I did not have W-2 documents for the above periods, United Way informed me that my Ohio state tax returns would compute as if zero taxes were taken out of my paychecks and paid to the State of Ohio for state income tax.
11. The state tax returns (reporting zero withheld) meant that I owed the state for taxes for 2016 and 2018 even though I was confident that I had money taken out of my pay check by my employer to pay for state taxes.
12. United Way suggested I contact Legal Aid to address issues with my state tax returns.
13. I informed Legal Aid that I could not obtain the W-2 information from Dollar Express since they are out of business. I contacted Ohio Department of Taxation in an effort to obtain the W-2 information for the amount of state taxes taken from my paycheck and paid by my employer to the state of Ohio.
14. I contacted the Ohio Department of Taxation and was informed that the Department did not have the withholding information and that I should report zero withheld from my paycheck and paid to the state of Ohio for all my employers in which I did not have the W-2 document.

15. When I worked, I always completed paperwork to have the proper withholding. I always claimed the suggested number of dependents (myself) on the filed forms. I have always received refunds.
16. I did not want to put down zero for the amount taken from my pay check and paid to Ohio for state taxes because I knew that: 1) I completed the paperwork that told my employer to take money from my pay check for state taxes so that I would owe no money to the State of Ohio; and 2) that state income taxes were withheld from my paychecks.
17. On the State of Ohio tax returns that I signed and filed, I put unknown for the amount withheld from my pay check and paid to the State of Ohio. I believed "unknown" was more honest than putting a wrong number of zero.
18. I authorized Legal Aid to file that tax return. I authorized Legal Aid to contact the Ohio Department of Tax.
19. When Legal Aid contacted the State of Ohio, they received the notices that were sent to my old address which respectively stated that I owed \$49.12 for 2016 and \$349.18 for 2018.
20. I do not believe I owe taxes that the State of Ohio reports was unpaid. I don't know how the State of Ohio concluded that I never paid a penny in taxes. I believe I am entitled to a refund.
21. Charging me for the taxes for 2016 and for 2018 according to the notices I received is making me pay my taxes twice: first, when I initially paid the taxes which were taken from my paycheck and a second time after I filed my return and received the notices.
22. I do not have my W-2 information and cannot obtain it from an employer that is no longer in business.
23. None of my bank account statements would reflect the amount taken by my employer from my paychecks and paid to the State of Ohio since that is not part of my bank account information. Further affiant sayeth naught.

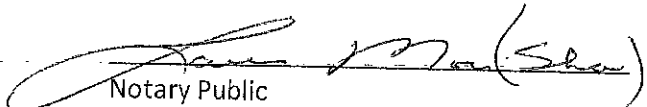


 James Palm

07-12-21

 Date

Sworn to and subscribed this 12 day of July, 2021.

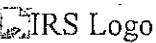


 Notary Public

7/12/21

 Date

My commission expires: never
LAUREEN M. MOORE (SHEA)
 Attorney at Law
 Notary Public, State of Ohio
My Commission has no Expiration



This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript

Request Date: 07-08-2020
 Response Date: 07-08-2020
 Tracking Number: 100546289505

SSN Provided: [REDACTED]
 Tax Period Requested: December, 2016

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 133324058
 MACYS INC
 PO BOX 8201
 MASON, OH 45040-0000

Employee:

Employee's Social Security Number: [REDACTED]
 JAMES S PALM
 80 RHODES AVE
 AKRON, OH 44302-0000

Submission Type:

Original document

Wages, Tips and Other Compensation:	\$552.00
Federal Income Tax Withheld:	\$8.00
Social Security Wages:	\$552.00
Social Security Tax Withheld:	\$34.00
Medicare Wages and Tips:	\$552.00
Medicare Tax Withheld:	\$8.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section	\$0.00

457(b) Plan:

Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form W-2 Wage and Tax Statement**Employer:**

Employer Identification Number (EIN): 541387365
DOLLAR TREE STORES INC
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320-0000

Employee:

Employee's Social Security Number: [REDACTED]
JAMES S PALM
80 RHODES AVE
AKRON, OH 44302-0000

Submission Type:	Original document
Wages, Tips and Other Compensation:	\$12,332.00
Federal Income Tax Withheld:	\$444.00
Social Security Wages:	\$12,332.00
Social Security Tax Withheld:	\$764.00
Medicare Wages and Tips:	\$12,332.00
Medicare Tax Withheld:	\$178.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$1,044.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form 1098-E Student Loan Interest Statement

Recipient/Lender:

Recipient's Federal Identification Number (FIN): 391853833
GREAT LAKES HIGHER EDUCATION GUARANTY
CORPORATION
2401 INTERNATIONAL LANE
MADISON, WI 53704-0000

Borrower:

Borrower's Social Security Number: ██████████
PALM JAMES
80 RHODES AVE
AKRON, OH 44302-1464

Submission Type:

Original document

Account Number
(Optional):

N/A

Loan Origination Fees:

Checked - does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004

Student Loan Interest
Received by Lender:

\$254.00

This Product Contains Sensitive Taxpayer Data

IRS Logo

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript

Request Date: 07-08-2020
 Response Date: 07-08-2020
 Tracking Number: 100546289505

SSN Provided: [REDACTED]
 Tax Period Requested: December, 2017

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 340904065
 INDUSTRIAL SECURITY SERVICE LLC
 4525 W 160TH STREET
 CLEVELAND, OH 44135-0000

Employee:

Employee's Social Security Number: [REDACTED]
 JAMES S PALM
 80 RHODES AVE
 AKRON, OH 44302-0000

Submission Type:

Wages, Tips and Other Compensation:	Original document
Federal Income Tax Withheld:	\$402.00
Social Security Wages:	\$15.00
Social Security Tax Withheld:	\$402.00
Medicare Wages and Tips:	\$24.00
Medicare Tax Withheld:	\$402.00
Social Security Tips:	\$5.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b)	\$0.00

Plan:

Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 474162511
 DOLLAR EXPRESS STORES LLC
 7520 E INDEPENDENCE BL
 CHARLOTTE, NC 28227-0000

Employee:

Employee's Social Security Number: [REDACTED]
 JAMES PALM
 80 RHODES AVE
 AKRON, OH 44302-0000

Submission Type:

Wages, Tips and Other Compensation:	Original document
Federal Income Tax Withheld:	\$7,900.00
Social Security Wages:	\$912.00
Social Security Tax Withheld:	\$7,900.00
Medicare Wages and Tips:	\$489.00
Medicare Tax Withheld:	\$7,900.00
Social Security Tips:	\$114.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered

Statutory Employee:

Not Statutory
Employee
Original
Correct SSN

W2 Submission Type:

W2 WHC SSN Validation Code:

Form 1098-E Student Loan Interest Statement

Recipient/Lender:

Recipient's Federal Identification Number (FIN): 391853833
GREAT LAKES HIGHER EDUCATION GUARANTY
CORPORATION
2401 INTERNATIONAL LANE
MADISON, WI 53704-0000

Borrower:

Borrower's Social Security Number: [REDACTED]
PALM JAMES
80 RHODES AVE
AKRON, OH 44302-1464

Submission Type:

Account Number
(Optional):

Original document

N/A

Loan Origination Fees:

Checked - does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004

Student Loan Interest
Received by Lender:

\$163.00

Form 1099-G

Payer:

Payer's Federal Identification Number (FIN): 311334373
OHIO DEPT OF JOB & FAMILY SERVICES
4200 E FIFTH AVE PO BOX 182059
COLUMBUS, OH 43218-2059

Recipient:

Recipient's Identification Number: [REDACTED]
PALM JAMES S
80 RHODES AVE
AKRON, OH 44302-1464

Submission Type:

Account Number (Optional):

Original document

ATAA Payments:

Tax Withheld:

\$0.00

Taxable Grants:

\$0.00

Unemployment Compensation:

\$0.00

Agricultural Subsidies:

\$4,628.00

Prior Year Refund:

\$0.00

Market gain on Commodity Credit Corporation loans
repaid:

\$0.00

\$0.00

Year of Refund:

Not Set

7/8/2020

1099G Offset:

Wage and Income Transcript

Not Refund, Credit, or Offset for Trade or
Business

This Product Contains Sensitive Taxpayer Data

C
IR: 1

IRS "FF"

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript

Request Date: 07-08-2020
 Response Date: 07-08-2020
 Tracking Number: 100546289505

SSN Provided: [REDACTED]
 Tax Period Requested: December, 2018

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 340904065
 INDUSTRIAL SECURITY SERVICE LLC
 4525 W 160TH STREET
 CLEVELAND, OH 44135-0000

Employee:

Employee's Social Security Number: [REDACTED]
 JAMES S PALM
 935 CHANNELWOOD CIRCLE
 AKRON, OH 44301-0000

Submission Type:	Original document
Wages, Tips and Other Compensation:	\$21,230.00
Federal Income Tax Withheld:	\$1,442.00
Social Security Wages:	\$21,230.00
Social Security Tax Withheld:	\$1,316.00
Medicare Wages and Tips:	\$21,230.00
Medicare Tax Withheld:	\$307.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b)	\$0.00

.30:

Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Code "GG" Income from Qualified Equity Grants Under Section 83(i):	\$0.00
Code "HH" Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 340904065
 INDUSTRIAL SECURITY SERVICE, LLC
 7610 FALLS OF NEUSE RO
 RALEIGH, NC 27615-0000

Employee:

Employee's Social Security Number: XXXXXXXXXX
 JAMES PALM
 935 CHANNELWOOD CIRCLE
 AKRON, OH 44301-0000

Submission Type:	Amended document
Wages, Tips and Other Compensation:	\$0.00
Federal Income Tax Withheld:	\$0.00
Social Security Wages:	\$0.00
Social Security Tax Withheld:	\$0.00
Medicare Wages and Tips:	\$0.00
Medicare Tax Withheld:	\$0.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$1,044.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00

Code "GG" Income from Qualified Equity Grants Under Section 83(i):	\$0.00
Code "HH" Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	No Correction
Statutory Employee:	No Correction
W2 Submission Type:	Corrected
W2 WHC SSN Validation Code:	Correct SSN

Form 1099-INT

Payer:

Payer's Federal Identification Number (FIN): 202111361
 THE BANCORP BANK
 409 SILVERSIDE RD.
 WILMINGTON, DE 19809-0000

Recipient:

Recipient's Identification Number: XXXXXXXXXX
 JAMES PALM
 527 AKINS CT
 AKRON, OH 44314-0000

Submission Type:	Original document
Account Number (Optional):	156104487566
Interest:	\$50.00
Tax Withheld:	\$0.00
Savings Bonds:	\$0.00
Investment Expense:	\$0.00
Interest Forfeiture:	\$0.00
Foreign Tax Paid:	\$0.00
Tax-Exempt Interest:	\$0.00
Specified Private Activity Bond Interest:	\$0.00
Market Discount:	\$0.00
Bond Premium:	\$0.00
Bond Premium on Tax Exempt Bond:	\$0.00
Bond Premium on Treasury Obligations:	\$0.00
Second Notice Indicator:	No Second Notice
Foreign Country or US Possession:	
CUSIP Number:	
FATCA Filing Requirement:	Box not checked no Filing Requirement

This Product Contains Sensitive Taxpayer Data

Do not use staples. Use only black ink and UPPERCASE letters.

2016 Ohio IT 1040
Individual Income Tax Return



16000133

12 02 20

Note: This form encompasses the IT 1040, IT 1040EZ and amended IT 1040X.

Is this an amended return? Yes No If yes, include Ohio IT RE (do not include a copy of the previously filed return)

Is this a Net Operating Loss (NOL) carryback? Yes No If yes, include Schedule IT NOL
 Taxpayer's SSN (required) if deceased Spouse's SSN (if filing jointly)

If deceased Enter school district # for this return (see instructions).
 check box SD# 7701

First name check box M.I. Last name
 JAMES PALM

Spouse's first name (only if married filing jointly) M.I. Last name

Mailing address (for faster processing, use a street address)

122 TANDY LANE

City State ZIP code Ohio county (first four letters)
 AKRON OH 44311 SUMM
 Home address (if different from mailing address) – do NOT include city or state ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Ohio Residency Status – Check applicable box

Full-year resident Part-year resident Nonresident Indicate state

Check applicable box for spouse (only if married filing jointly)

Full-year resident Part-year resident Nonresident Indicate state

Filing Status – Check one (as reported on federal income tax return, with limited exceptions – see instructions)

Single, head of household or qualifying widow(er)

Married filing jointly Married filing separately Yes No

Ohio Political Party Fund

Do you want \$1 to go to this fund? Yes No

If joint return, does your spouse want \$1 to go to this fund?.....

Did you file the federal extension 4868? Yes No
 Is someone else claiming you or your spouse (if joint return) as a dependent? If yes, enter "0" on line 4..... Yes No

Note: Checking "Yes" will not increase your tax or decrease your refund.

1. Federal adjusted gross income (from the federal 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10).....	1.	12630 00
2a. Additions to federal adjusted gross income (include Ohio Schedule A, line 10).....	2a.	00
2b. Deductions from federal adjusted gross income (include Ohio Schedule A, line 35).....	2b.	00
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b).....	3.	12630 00
4. Personal and dependent exemption deduction (if claiming dependent(s), include Schedule J) ...	4.	2250 00
5. Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-).....	5.	10380 00
6. Taxable business income (include Ohio Schedule IT BUS, line 13).....	6.	00
7. Line 5 minus line 6 (if less than -0-, enter -0-).....	7.	10380 00



Include your federal income tax return if line 1 of this return is -0- or negative.

Postmark date Code

2016 Ohio IT 1040 Individual Income Tax Return



16000233

SSN [REDACTED]

Table with 2 columns: Description (7a-20) and Amount. Includes entries like '7a. Amount from line 7 on page 1', '13. Total Ohio tax liability before withholding...', and '20. Line 18 minus line 19'.

If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.

Table with 2 columns: Description (21-27) and Amount. Includes entries like '21. Tax liability (line 13 minus line 20)', '23. TOTAL AMOUNT DUE', and '27. YOUR REFUND'.

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.

Signature lines for 'Your signature' (with handwritten signature and date 12-06-20), 'Spouse's signature', and 'Preparer's printed name'.

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 2679, Columbus, OH 43270-2679. Payment Included - Mail to: Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057.



2016 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer

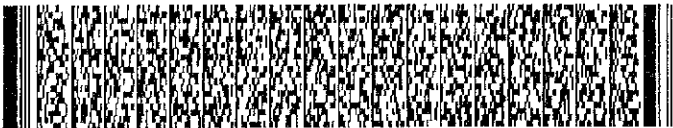


16280133

12 02 20

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	77 00
2. Retirement income credit (limit \$200 per return). See the table in the instructions	2.	00
3. Lump sum retirement credit (include Ohio LS WKS, line 6).....	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return)	4.	00
5. Lump sum distribution credit (must be 65 or older to claim this credit; include Ohio LS WKS, line 3).....	5.	00
6. Child care and dependent care credit (see the worksheet in the instructions).....	6.	00
7. If Ohio IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit)	7.	00
8. Displaced worker training credit (see the worksheet in the instructions) (limit \$500 per taxpayer)	8.	00
9. Campaign contribution credit for Ohio statewide office or General Assembly (limit \$50 per taxpayer) ..	9.	0 00
10. Income-based exemption credit (\$20 personal/dependent exemption credit)	10.	20 00
11. Total (add lines 2 through 10)	11.	20 00
12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-)	12.	57 00
13. Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only. _____ % times amount on line 12 (limit \$650)	13.	0 00
14. Earned income credit	14.	15 00
15. Ohio adoption credit (limit \$10,000 per adopted child).....	15.	00
16. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	16.	00
17. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate).....	17.	00
18. Credit for purchases of grape production property	18.	00
19. Invest Ohio credit (include a copy of the credit certificate)	19.	00
20. Technology investment credit carryforward (include a copy of the credit certificate)	20.	00
21. Enterprise zone day care and training credits (include a copy of the credit certificate)	21.	00
22. Research and development credit (include a copy of the credit certificate).....	22.	00
23. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate)	23.	00
24. Total (add lines 13 through 23)	24.	15 00
25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-)	25.	42 00





Do not use staples. Use only black ink.

2016 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer
[REDACTED]



16280233

Nonresident Credit

Date of nonresidency	to	State of residency	
26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required			26.
			00
27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			27.
			00
28. Divide line 26 by line 27 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 to calculate your nonresident credit			28.
			00

Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply)			29.
			00
30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			30.
			00
31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 and enter the result here			31.
			00
32. Enter the 2016 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply)			32.
			00
33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2016 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below			33.
			00
34. Total nonrefundable credits (add lines 11, 24, 28 and 33; enter here and on Ohio IT 1040, line 9)....			34.
			35 00

Refundable Credits

35. Historic preservation credit (include a copy of the credit certificate)			35.
			00
36. Business jobs credit (include a copy of the credit certificate)			36.
			00
37. Pass-through entity credit (include a copy of the federal K-1)			37.
			00
38. Motion picture production credit (include a copy of the credit certificate)			38.
			00
39. Financial Institutions Tax (FIT) credit (include a copy of the federal K-1)			39.
			00
40. Venture capital credit (include a copy of the credit certificate)			40.
			00
41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16).....			41.
			00



Department of Taxation Rev. 9/17

2017 Ohio IT 1040 Individual Income Tax Return



17000133

12 02 20

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required)



If deceased Spouse's SSN (if filing jointly)



If deceased Enter school district # for this return (see instructions).

check box SD# 7701

First name JAMES

M.I. Last name PALM

Spouse's first name (only if married filing jointly)

M.I. Last name

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

122 TANDY LANE

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

City

AKRON

State ZIP code

OH 44311

Ohio county (first four letters)

SUMM

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Ohio Residency Status - Check applicable box

- Full-year resident, Part-year resident, Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return)

- Single, head of household or qualifying widow(er), Married filing jointly, Married filing separately

Check here if you filed the federal extension 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Ohio Political Fund

Check here if you want \$1 to go to this fund.

Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Note: Checking this box will not increase your tax or decrease your refund.

1. Federal adjusted gross income (from the federal 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10). Include page 1 of your federal return if the amount is zero or negative. Place a "-" in box at the right if negative.

12767 00

2a. Additions - Ohio Schedule A, line 10 (include schedule)

00

2b. Deductions - Ohio Schedule A, line 35 (include schedule)

00

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b)

12767 00

4. Exemption amount (if claiming dependent(s), include Schedule J) Number of exemptions claimed on your federal return: 1

2300 00

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero)

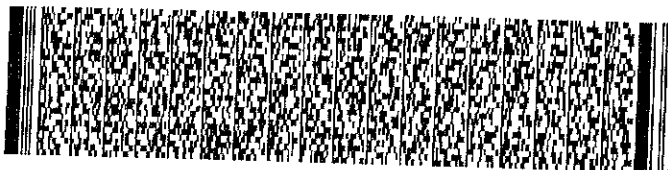
10467 00

6. Taxable business income - Ohio Schedule IT BUS, line 13 (include schedule)

00

7. Line 5 minus line 6 (if less than zero, enter zero)

10467 00



Postmark date Code



0033
 Department of
 Taxation
 Rev. 9/17

2017 Ohio IT 1040 Individual Income Tax Return



SSN XXXXXXXXXX

17000233

7a. Amount from line 7 on page 1.....	7a.	10467 00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 00
8b. Business income tax liability - Ohio Schedule IT BUS, line 14 (include schedule).....	8b.	00
8c. Income tax liability before credits (line 8a plus line 8b).....	8c.	0 00
9. Ohio nonrefundable credits - Ohio Schedule of Credits, line 33 (include schedule).....	9.	37 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0 00
11. Interest penalty on underpayment of estimated tax (Include Ohio IT/SD 2210).....	11.	00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due.....	X 12.	00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 00
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s) and 1099-R(s) with the return.....	14.	
15. Estimated (2017 Ohio IT 1040ES) and extension (2017 Ohio IT 40P) payments and credit carryforward from previous year return.....	15.	UNKNOWN
16. Refundable credits - Ohio Schedule of Credits, line 40 (include schedule).....	16.	00
17. Amended return only - amount previously paid with original and/or amended return.....	17.	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	00
19. Amended return only - overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19.....	20.	00

If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.

21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0 00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State".....	AMOUNT DUE ▶ 23.	UNKNOWN
24. Overpayment (line 20 minus line 13).....	24.	
25. Original return only - amount of line 24 to be credited toward 2018 income tax liability.....	25.	00
26. Original return only - amount of line 24 to be donated:		00
a. Wishes for Sick Children	b. Wildlife species	c. Military injury relief
00	00	00
d. Ohio History Fund	e. State nature preserves	f. Breast / cervical cancer
00	00	00
	Total 26g.	00
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶ 27.	UNKNOWN

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.		If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.
Your signature <u>Jarvis</u>	Date (MM/DD/YY) <u>12-07-20</u>	
Spouse's signature _____	Phone number _____	NO Payment Included - Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679 Payment Included - Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
Check here to authorize your preparer to discuss this return with Taxation		
Preparer's printed name _____	NON-PAID PREPARER	
Phone number _____	Preparer's TIN (PTIN) _____	



2017 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer
[REDACTED]



17280133

12 02 20

Nonrefundable Credits

Do not staple or paper clip.

1. Tax liability before credits (from Ohio IT 1040, line 8c).....	1.	0 00
2. Retirement income credit (limit \$200 per return) (see instructions for table).....	2.	00
3. Lump sum retirement credit – Ohio LS WKS, Section III, line 6 (include worksheet).....	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return).....	4.	00
5. Lump sum distribution credit – Ohio LS WKS, Section IV, line 3 (include worksheet).....	5.	00
6. Child care and dependent care credit (see instructions for worksheet).....	6.	00
7. Displaced worker training credit (see instructions for worksheet) (limit \$500 per taxpayer).....	7.	00
8. Campaign contribution credit for Ohio statewide office or General Assembly (limit \$50 per taxpayer).....	8.	0 00
9. Income-based exemption credit (\$20 times the number of exemptions).....	9.	20 00
10. Total (add lines 2 through 9).....	10.	20 00
11. Tax less credits (line 1 minus line 10; if less than -0-, enter -0-).....	11.	0 00
12. Joint filing credit (see instructions). _____ % times the amount on line 11 (limit \$650).....	12.	0 00
13. Earned income credit.....	13.	17 00
14. Ohio adoption credit (limit \$10,000 per adopted child).....	14.	00
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	15.	00
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate).....	16.	00
17. Credit for purchases of grape production property.....	17.	00
18. Invest Ohio credit (include a copy of the credit certificate).....	18.	00
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.	00
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.	00
21. Research and development credit (include a copy of the credit certificate).....	21.	00
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate).....	22.	00
23. Total (add lines 12 through 22).....	23.	17 00
24. Tax less additional credits (line 11 minus line 23; if less than -0-, enter -0-).....	24.	0 00





2017 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer
[REDACTED]



17280233

Nonresident Credit

Date of nonresidency	to	State of residency	
25. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required..... 25.			
			00
26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 26.			
			00
27. Divide line 25 by line 26 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 to calculate your nonresident credit..... 27.			
			00

Resident Credit

28. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply)..... 28.			
			00
29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 29.			
			00
30. Divide line 28 by line 29 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 and enter the result here 30.			
			00
31. Enter the 2017 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply)..... 31.			
			00
32. Enter the smaller of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax..... 32.			
			00
33. Total nonrefundable credits (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9) .. 33.			37 00

Refundable Credits

34. Historic preservation credit (include a copy of the credit certificate)..... 34.			
			00
35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate).... 35.			
			00
36. Pass-through entity credit (include a copy of the Ohio K-1s)..... 36.			
			00
37. Motion picture production credit (include a copy of the credit certificate) 37.			
			00
38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio K-1s)..... 38.			
			00
39. Venture capital credit (include a copy of the credit certificate)..... 39.			
			00
40. Total refundable credits (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)..... 40.			00

Schedule of Credits
Line 13

Ohio Earned Income Credit Worksheet

2017

► Keep for your records — Do not file

Name James Palm	Social Security Number [REDACTED]
--------------------	--------------------------------------

If you do not qualify for the federal earned income credit (EITC), you do not qualify for the Ohio earned income credit (EIC).

If Ohio taxable income is \$20,000 or less for single or married filing a joint return, complete only lines 1-3 of the worksheet below.

1	Federal EITC	1	171.
2	Ohio income tax base (Ohio Form IT 1040, line 5)	2	10,467.
3	Ohio EIC limit - 10% of line 1 above. If the Ohio income tax base is \$20,000 or less for single or married filing joint return, this is your EIC. Enter here and on Ohio Schedule of Credits, line 13 and stop here.	3	17.
<p>If Ohio income tax base is greater than \$20,000 for single or married filing joint return, complete the rest of the worksheet to determine your Ohio EIC.</p>			
4	Ohio Schedule of Credits, line 11.	4	
5	Multiply line 4 by .5 and enter here.	5	
6	Enter the lesser of line 3 or line 5 of this worksheet here and on Ohio Schedule of Credits, line 13.	6	17.

Do not staple or paper clip. 0033



Department of Taxation
Rev. 11/18

2018 Ohio IT 1040 Individual Income Tax Return



18000133 Sequence No. 1

12 02 20

Use only black ink and UPPERCASE letters.

Check here if this is an amended return. Include the Ohio IT RE (do **NOT** include a copy of the previously filed return).

Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required)



If deceased

Spouse's SSN (if filing jointly)



If deceased

Enter school district # for this return (see instructions).

check box

check box

SD# ▶▶ 7701

First name
JAMES

M.I. Last name
PALM

Spouse's first name (only if married filing jointly)

M.I. Last name

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

122 TANDY LANE

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

City

AKRON

State ZIP code

OH 44311

Ohio county (first four letters)

SUMM

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Ohio Residency Status – Check applicable box

Full-year resident Part-year resident Nonresident Indicate state ▶▶

Check applicable box for spouse (only if married filing jointly)

Full-year resident Part-year resident Nonresident Indicate state ▶▶

Filing Status – Check one (as reported on federal income tax return)

Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately

Check here if you filed the federal extension 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Ohio Political Party Fund

Check here if you want \$1 to go to this fund.

Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Note: Checking this box will not increase your tax or decrease your refund.

Do not staple or paper clip.

1. Federal adjusted gross income (from the federal 1040, line 7). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in box at the right if negative.....1. 21280 00

2a. Additions – Ohio Schedule A, line 10 (INCLUDE SCHEDULE).....2a. 00

2b. Deductions – Ohio Schedule A, line 37 (INCLUDE SCHEDULE).....2b. 00

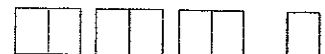
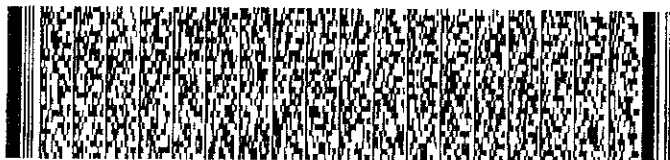
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero.....3. 21280 00

4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J).....4. 2350 00
Number of exemptions claimed: 1

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero).....5. 18930 00

6. Taxable business income – Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE).....6. 00

7. Line 5 minus line 6 (if less than zero, enter zero).....7. 18930 00



Postmark date

Code



0033
 Department of
 Taxation
 Rev. 11/18

2018 Ohio IT 1040 Individual Income Tax Return



SSN XXXXXXXXXX

18000233 Sequence No. 2

7a. Amount from line 7 on page 1.....	7a.	18930 00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	253 00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE).....	8b.	00
8c. Income tax liability before credits (line 8a plus line 8b).....	8c.	253 00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (INCLUDE SCHEDULE).....	9.	20 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	233 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due..... X	12.	00
13. Total OHIO tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	233 00
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s) and 1099-R(s) with the return.....	14.	unknown
15. Estimated (2018 Ohio IT 1040ES) and extension (2018 Ohio IT 40P) payments and credit carryforward from previous year return.....	15.	00
16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE).....	16.	00
17. Amended return only – amount previously paid with original and/or amended return.....	17.	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.	00

If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.

21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	233 00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"..... AMOUNT DUE ▶	23.	unknown
24. Overpayment (line 20 minus line 13).....	24.	00
25. Original return only – amount of line 24 to be credited toward 2019 income tax liability.....	25.	00
26. Original return only – amount of line 24 to be donated:		
a. Breast / cervical cancer	b. Wishes for Sick Children	c. Wildlife species
00	00	00
d. Military injury relief	e. Ohio History Fund	f. State nature preserves
00	00	00
		Total...26g.
		00
27. REFUND (line 24 minus lines 25 and 26g)..... YOUR REFUND ▶	27.	unknown

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.		If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.
Your signature <u>[Signature]</u> Date (MM/DD/YY) <u>12-07-19</u>	Spouse's signature _____ Phone number _____	
Check here to authorize your preparer to discuss this return with Taxation		NO Payment Included – Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679 Payment included – Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057
Preparer's printed name _____	NON-PAID PREPARER	
Phone number _____ Preparer's TIN (PTIN) <u>P</u>		



2018 Ohio Schedule of Credits

Nonrefundable and Refundable



18280133 Sequence No. 7

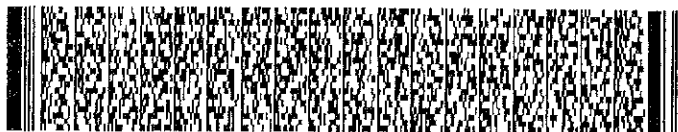
12 02 20

SSN of primary filer
[REDACTED]

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c).....	1.	253 00
2. Retirement income credit (see instructions for table; include 1099-R forms).....	2.	00
3. Lump sum retirement credit (see instructions for worksheet; include a copy).....	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit).....	4.	00
5. Lump sum distribution credit (see instructions for worksheet; include a copy).....	5.	00
6. Child care and dependent care credit (see instructions for worksheet).....	6.	00
7. Displaced worker training credit (see instructions for all required documentation).....	7.	00
8. Campaign contribution credit for Ohio statewide office or General Assembly.....	8.	0 00
9. Income-based exemption credit (\$20 times the number of exemptions).....	9.	20 00
10. Total (add lines 2 through 9).....	10.	20 00
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero).....	11.	233 00
12. Joint filing credit (see instructions for table). _____% times the amount on line 11.....	12.	0 00
13. Earned income credit.....	13.	00
14. Ohio adoption credit.....	14.	00
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	15.	00
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.	00
17. Credit for purchases of grape production property.....	17.	00
18. InvestOhio credit (include a copy of the credit certificate).....	18.	00
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.	00
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.	00
21. Research and development credit (include a copy of the credit certificate).....	21.	00
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate).....	22.	00
23. Total (add lines 12 through 22).....	23.	0 00
24. Tax less additional credits (line 11 minus line 23; if less than zero, enter zero).....	24.	233 00

Do not staple or paper clip.





2018 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer
[REDACTED]



18280233

Sequence No. 8

Nonresident Credit

Date of nonresidency	to	State of residency	
25. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy)			00
26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			00
27. Divide line 25 by line 26 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 to calculate your nonresident credit			00

Resident Credit

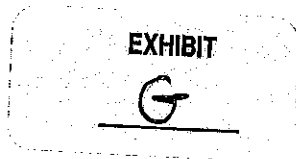
28. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident			00
29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			00
30. Divide line 28 by line 29 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 and enter the result here			00
31. Enter the 2018 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia			00
32. Enter the lesser of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax			00
33. Total nonrefundable credits (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9) ..			20 00

Refundable Credits

34. Historic preservation credit (include a copy of the credit certificate)			00
35. Job creation credit and Job retention credit, refundable portion (include a copy of the credit certificate) ..			00
36. Pass-through entity credit (include a copy of the Ohio IT K-1s)			00
37. Motion picture production credit (include a copy of the credit certificate)			00
38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s)			00
39. Venture capital credit (include a copy of the credit certificate)			00
40. Total refundable credits (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)			00

2016 INDIVIDUAL INCOME TAX NON-REMITTANCE BILLING NOTICE

Compliance Division P.O. Box 182401 Columbus, OH 43218-2401 Telephone: 1-888-405-4091 Fax: 1-206-333-1771 TTY/TDD: 1-800-750-0750 tax.ohio.gov



PALM, JAMES 122 TANDY LN AKRON OH 44311

Date: FEBRUARY 1, 2021

Social Security Number(s): XXX-XX-8196

Batch Number: 1006352122 Form: IT-1040

Notice ID: 4001

WE HAVE NOT RECEIVED FULL PAYMENT OF YOUR 2016 INDIVIDUAL INCOME TAX

This payment was due by 04/30/2017. A response is required by FEBRUARY 22, 2021; otherwise, we will issue an assessment notice including unpaid tax, interest and penalty pursuant to Ohio Revised Code 5747.15. The balance due including interest is:

Table with 2 columns: Description and Amount. Rows include: Amount Due as calculated on return (\$42.00), Payment(s) Applied (\$0.00), Unpaid Amount Due (\$42.00), Interest from 04/30/2017 to 02/01/2021 (\$7.12), Balance Due by 02/22/2021 (\$49.12).

If the amount you owe is less than \$1.01, payment is not required. Otherwise, use one of the payment options below to remit the balance due:

- Electronic Check or Credit Card at tax.ohio.gov
Check/Debit card at officialpayments.com or by calling 1-800-272-9829
Mail your payment with the coupon below to the address listed above

THE TAX DEPARTMENT IS NOT AUTHORIZED TO SET UP A PAYMENT PLAN

If the amount due was paid by the due date, send the following required information using one of the options below.

- A copy of this notice
A legible copy of the front and back of the cancelled check, money order, or the 6 or 15 digit confirmation number from an electronic payment.

Confirmation #
Electronically: Visit tax.ohio.gov, Contact Us, Online Notice Response Service
By Mail: Ohio Dept of Taxation, P.O. Box 182401, Columbus, OH 43218-2401
By eFax: 1-206-333-1771

Please provide a phone number and/or an email address where you can be contacted, in case there is a question regarding your account.

Phone # Email:

A SELF HELP LIBRARY and FREQUENTLY ASKED QUESTIONS (FAQs) are available at tax.ohio.gov to assist with questions you may have about the notice.

If you have any questions please call 1-888-405-4091 or e-mail from the Contact Us link at tax.ohio.gov and click on E-Mail Us.

ITNRL032

Form Name: Billing Notice Response - Individual

OHIO Department of Taxation Payment Voucher INCOME TAX

Mail this voucher along with your check or money order payable to Ohio Treasurer of State.

PALM, JAMES Taxpayer ID(s):XXX-XX-

NRLVAR

Amount Owed: 49.12

Reporting Period: 2016

Amount of Payment: \$

OHIO DEPARTMENT OF TAXATION P.O. Box 182401 Columbus, OH 43218-2401

PERSONAL INCOME TAX NOTICE FACTS

INSTRUCTIONS FOR ELECTRONIC PAYMENTS

To pay using electronic check or credit card visit tax.ohio.gov or to pay using a debit or credit card visit officialpayments.com. Official Payments Corporation will provide the card services processing whether you pay online or by telephone. Official Payments Corporation charges a convenience fee equal to 2.5% (or \$1.00, whichever is greater) of the amount of the transaction. Official Payments Corporation will bill your debit or credit card account for this convenience fee.

The State of Ohio does not receive any portion of this fee.

Both services will provide a confirmation number for the remittance of your payment. Please have a pen and paper available when using these services to note your confirmation number.

*INSTRUCTIONS FOR DEBIT/CREDIT CARD PAYMENTS USING OFFICIALPAYMENTS.COM (1-800-272-9829)

- Select State Taxes
- Jurisdiction code 6446
- State of Ohio Individual Income Tax Billing Notice Payment
- Notice ID 4001
- Tax year of this notice

PAYMENTS

The Tax Department is not authorized to set up a payment plan; however any partial payments submitted will be accepted and applied to the outstanding balance. Partial payments will not stop the imposition of additional interest, penalties or the referral of the account to the Ohio Attorney General's Office for collection.

INTEREST

Ohio Revised Code 5747.08(G) requires interest to be paid at the rate set annually under Revised Code 5703.47, which is the federal short-term interest rate plus three percent. The interest rates and interest calculator can be located at our website at tax.ohio.gov.

ITNRL032

Form Name: Billing Notice Response - individual

2018 INDIVIDUAL INCOME TAX NON-REMITTANCE BILLING NOTICE

Compliance Division P.O. Box 182401 Columbus, OH 43218-2401 Telephone: 1-888-405-4091 Fax: 1-206-333-1771 TTY/TDD: 1-800-750-0750 tax.ohio.gov



PALM, JAMES 122 TANDY LN AKRON OH 44311

Date: FEBRUARY 1, 2021

Social Security Number(s): XXX-XX-8196

Batch Number: 1006352120 Form: IT-1040

Notice ID: 4001

WE HAVE NOT RECEIVED FULL PAYMENT OF YOUR 2018 INDIVIDUAL INCOME TAX

This payment was due by 04/30/2019. A response is required by FEBRUARY 22, 2021; otherwise, we will issue an assessment notice including unpaid tax, interest and penalty pursuant to Ohio Revised Code 5747.15. The balance due including interest is:

Table with 2 columns: Description and Amount. Rows include Amount Due as calculated on return (\$233.00), Payment(s) Applied (\$0.00), Unpaid Amount Due (\$233.00), Interest from 04/30/2019 to 02/01/2021 (\$20.11), and Balance Due by 02/22/2021 (\$253.11).

If the amount you owe is less than \$1.01, payment is not required. Otherwise, use one of the payment options below to remit the balance due:

- Electronic Check or Credit Card at tax.ohio.gov
Check/Debit card at officialpayments.com or by calling 1-800-272-9829
Mail your payment with the coupon below to the address listed above

THE TAX DEPARTMENT IS NOT AUTHORIZED TO SET UP A PAYMENT PLAN

If the amount due was paid by the due date, send the following required information using one of the options below.

- A copy of this notice
A legible copy of the front and back of the cancelled check, money order, or the 6 or 15 digit confirmation number from an electronic payment.

Confirmation # _____

Electronically

Visit tax.ohio.gov

-> Contact Us

-> Online Notice Response Service

By Mail

Ohio Dept of Taxation

P.O. Box 182401

Columbus, OH 43218-2401

By eFax

1-206-333-1771

Please provide a phone number and/or an email address where you can be contacted, in case there is a question regarding your account.

Phone # _____ Email: _____

A SELF HELP LIBRARY and FREQUENTLY ASKED QUESTIONS (FAQs) are available at tax.ohio.gov to assist with questions you may have about the notice.

If you have any questions please call 1-888-405-4091 or e-mail from the Contact Us link at tax.ohio.gov and click on E-Mail Us.

ITNRL032

Form Name: Billing Notice Response - Individual

OHIO Department of Taxation Payment Voucher INCOME TAX

Mail this voucher along with your check or money order payable to Ohio Treasurer of State.

PALM, JAMES Taxpayer ID(s):XXX-XX-XXXXXX

NRLVAR



Amount Owed: 253.11

Reporting Period: 2018

Amount of Payment: \$

OHIO DEPARTMENT OF TAXATION P.O. Box 182401 Columbus, OH 43218-2401

PERSONAL INCOME TAX NOTICE FACTS

INSTRUCTIONS FOR ELECTRONIC PAYMENTS

To pay using electronic check or credit card visit tax.ohio.gov or to pay using a debit or credit card visit officialpayments.com. Official Payments Corporation will provide the card services processing whether you pay online or by telephone. Official Payments Corporation charges a convenience fee equal to 2.5% (or \$1.00, whichever is greater) of the amount of the transaction. Official Payments Corporation will bill your debit or credit card account for this convenience fee.

The State of Ohio does not receive any portion of this fee.

Both services will provide a confirmation number for the remittance of your payment. Please have a pen and paper available when using these services to note your confirmation number.

*INSTRUCTIONS FOR DEBIT/CREDIT CARD PAYMENTS USING OFFICIALPAYMENTS.COM (1-800-272-9829)

- Select State Taxes
- Jurisdiction code 6446
- State of Ohio Individual Income Tax Billing Notice Payment
- Notice ID 4001
- Tax year of this notice

PAYMENTS

The Tax Department is not authorized to set up a payment plan; however any partial payments submitted will be accepted and applied to the outstanding balance. Partial payments will not stop the imposition of additional interest, penalties or the referral of the account to the Ohio Attorney General's Office for collection.

INTEREST

Ohio Revised Code 5747.08(G) requires interest to be paid at the rate set annually under Revised Code 5703.47, which is the federal short-term interest rate plus three percent. The interest rates and interest calculator can be located at our website at tax.ohio.gov.

ITNRL032

Form Name: Billing Notice Response - Individual



Department of
Taxation

P.O. Box 182402
Columbus, OH 43218-2402

Compliance Division
P.O. Box 182402
Columbus, OH 43218-2402
Telephone: 1-888-297-2911
Fax: 1-206-350-0798
TTY/TDD: 1-800-750-0750
tax.ohio.gov

MAY 13, 2021

PALM, JAMES S
122 TANDY LN
AKRON, OH 44311

RE: Assessment #: 02202112507665
Taxpayer ID(s): XXX-XX-8196

Audit Type: NR
Case Type: 2

NOTICE OF ASSESSMENT - INDIVIDUAL INCOME TAX

Pursuant to Section(s) 5747.13 of the Ohio Revised Code, the Tax Commissioner Hereby Certifies the Following:

	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Starting Date:	01/01/2018					
Ending Date:	12/31/2018					
Tax Due Amount:	233.00					\$ 233.00
Pre-Assessment Interest:	22.06					\$ 22.06
Penalty:	50.00					\$ 50.00
Late Payment Penalty:	44.12					\$ 44.12
Additional Charge:						
Additional Charge Penalty:						
Period Totals:	349.18					\$ 349.18
Less Payments:						\$ 0.00
Total Due:						\$ 349.18

Notice to taxpayers in Bankruptcy: This assessment is a notice of a tax deficiency permissible pursuant to 11 USC 362(b)(9).

I HEREBY CERTIFY THE FOLLOWING TO BE A TRUE AND CORRECT COPY OF THE ACTION OF THE TAX COMMISSIONER TAKEN THIS DAY WITH RESPECT TO THE ABOVE MATTER.

TAX COMMISSIONER, STATE OF OHIO

To appeal this assessment, please follow the instructions on the following page.

You can now pay your Ohio Income taxes by electronic check at no cost by visiting www.ohio.gov/tax. You can also pay Ohio Income taxes with your Discover, MasterCard, Visa or American Express at www.ohio.gov/tax or by calling 1-800-272-9829. There is a convenience fee for all credit card payments. Please listen to or read all payment options when paying by phone or on the Internet to ensure proper crediting of your payment. To pay this notice by telephone, choose the appropriate payment option for Individual Income tax assessment notice.

PERTINENT INFORMATION ABOUT YOUR ASSESSMENT

GENERAL INFORMATION

You have sixty days from the date shown on the enclosed tax assessment to pay the assessment in full without additional interest. **THE OHIO DEPARTMENT OF TAXATION DOES NOT ARRANGE FOR INSTALLMENT PAYMENTS;** however, you may make partial payments anytime and they will be credited against the amount you owe. Sixty days from the date you receive this assessment, the assessment becomes final and is sent to the Attorney General's Collection Enforcement Section. That office may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment. The Attorney General's Collection Enforcement Section can agree to a one-year payment plan, under certain conditions.

PRESUMPTION OF DOMICILE

Based upon information currently available to the Department of Taxation, you are presumed to be an Ohio resident and bear the burden to prove otherwise - Ohio Revised Code, Section 5747.24.

IF YOU DISAGREE WITH THE ASSESSMENT

You have sixty days from the date you received this assessment to file a petition for reassessment at: Ohio Department of Taxation, Compliance Division, P.O. Box 182402, Columbus, OH 43218-2402. Your petition must be in writing and signed by you or your authorized agent. If you are petitioning a Delinquency (DQ) assessment and you are required to file an Ohio Individual Income tax return, a completed return and all supporting documentation must be included with the petition request.

Payment totaling the total amount of the assessment must be submitted with the petition for reassessment only in the following circumstances:

1. A return was filed showing no tax liability, but the reported amount was not based on the computations required by law.
2. No return was filed and the person did not claim a lack of nexus with Ohio or a properly calculated tax liability of one dollar or less.
3. The return is determined to be false, fraudulent, incomplete or frivolous.

We will schedule a hearing only if you request a hearing with your timely filed petition. If you send the petition by regular mail, certified mail or other delivery service authorized by Ohio Revised Code 5703.056, the postmark date is considered as the date filed. The Ohio Revised Code requires the dismissal of petitions which do not meet statutory requirements.

A NOTE ABOUT INTEREST

Interest accrues at the rate prescribed by Ohio Revised Code section 5703.47 on any unpaid amount of the assessment tax, which is determined to be correct from the date of the assessment to the date of the payment. Any overpaid amount will be refunded with interest at the same rate.

If any portion of this assessment is certified to the Attorney General's Enforcement Collection Section, interest will accrue on the total unpaid amount of the assessment from the date of certification until paid.

TREASURY OFFSET PROGRAM NOTIFICATION

If this assessment is for Ohio individual income tax, the amount due has not been paid for your tax liability. If you do not pay your tax liability or take other action to resolve this liability within 60 days from the date you receive this notice, your unpaid debt may be submitted to the Treasury Offset Program. This offset is authorized by Federal law and will affect the Federal income tax refunds paid to you by the Internal Revenue Service. The unpaid liability will remain eligible for offset until paid. Interest will continue to accrue until the balance is paid in full. Once your debt is submitted to the Treasury Offset Program, the U.S. Department of Treasury will reduce or withhold any of your Federal income tax refunds by the amount of your debt.

CASE TYPES - for more information on how to resolve the tax assessment or what to include with your petition go to tax.ohio.gov under FAQs and select category Billing - Individual.

1. **DQ** Delinquency assessment for failure to file a required return.
2. **NR** Non-remittance assessment issued for failure to timely pay reported tax liability.
3. **FA** Field Audit assessment generated based on a field audit.
4. **OA** Office Audit assessment generated based on an in-house office audit.
5. **NSF** Assessment issued as a result of non sufficient funds.
6. **VAR** Variance assessment due to a mathematical error on the return.
7. **CP** Assessment for additional income not reported on original return per IRS.
8. **FAGI** FAGI assessment due to a discrepancy in income reported on the state return vs the federal return.
9. **ENF** Assessment issued as a result of an enforcement action.
10. **RAR** Assessment based on an audit done by IRS.

For additional information, refer to the sections of the Ohio Revised Code listed at the top of your assessment notice.

SS: State of Ohio)
Portage County, Ohio)

AFFIDAVIT OF SARA PEARSON

I, Sara Pearson, having been duly cautioned of the penalties of perjury do hereby state, under oath, as follows:

1. I live in Ohio. At all times pertinent to this action, I lived in the State of Ohio. When I filed the Ohio tax returns for tax years 2017-2019, I lived in Portage County, Ohio.
2. At all times pertinent to this Complaint, I have been over the age of 18.
3. I have reviewed the Complaint for Mandamus and while I have no personal knowledge of the sections related to the law and legal process, I have personal knowledge of the facts set forth in the factual allegation section of the Complaint.
4. In 2019, I became a victim of domestic violence and experienced numerous threats of violence at the hands of my spouse. During the same year, I filed for divorce in Portage County, Ohio.
5. Due to the domestic violence I suffered, I was forced to abruptly leave my home and never had the opportunity to gather my personal belongings. I was forced to leave behind my clothing and personal documentation, including tax information and W-2 forms.
6. After I left the home, my former spouse burned all of my belongings. I believe the W-2 documents were among the personal documentation burned by my former spouse.
7. Subsequent to my departure from the home, my former spouse fraudulently and wrongly sent a change of address form to the U.S. Postal office without my knowledge or consent which forwarded all my mail to his mother's home.
8. As a result of my former spouse's fraud, my W-2 information for 2019 was wrongly diverted to my former spouse's mother's home and I was unable to retrieve this information.
9. I was employed during 2017, 2018 and 2019.
10. While employed during this period, I completed forms that told my employers to withhold for state income taxes. The employers withheld money from my paychecks to pay for both federal and state taxes.
11. In 2020, I wanted to become filing compliant. I obtained wage and income statements from the IRS. These transcripts listed my employers and the income I earned from my jobs. The wage and income transcripts also listed the amount of money withheld by my employers from my paychecks and paid to the federal government.
12. There was no similar amount listed on the federal wage and income transcripts that showed how much money was taken out of my paychecks and sent by my employers to the State of Ohio for state income taxes.
13. I signed state tax returns for 2017, 2018, and 2019. I owed no state taxes. I believe I should get a refund.
14. On the tax returns that I signed, the amount listed as withheld and owed to me as a refund was listed as unknown since I don't know how much was taken out of my paychecks and sent to the State of Ohio by my employers.
15. I believe my State of Ohio tax returns processed. The State of Ohio never informed me that I may be entitled to any refund for any tax year. Any amounts that were paid to the State of Ohio, as far as I know, have been kept by the state with no effort to return the refund amounts to me or notify me of any possible refund.

Further affiant sayeth-naught.

[Signature]
Sara Pearson

7-22-21
Date

Sworn to and subscribed before me this 22 day of JULY, 2021.

[Signature]
Notary Public

7/22/21
Date

My commission expires: 8/12/22



Linda S Duffy
Resident Summit County
Notary Public, State of Ohio
My Commission Expires: August 12, 2022



Wage and Income Transcript

Request Date: 11-24-2020
Response Date: 11-24-2020
Tracking Number: 100589674180

SSN Provided: [REDACTED]
Tax Period Requested: December, 2017

Form 1099-C Cancellation of Debt

Creditor:

Creditor's Federal Identification Number (FIN): 134994650
JPMORGAN CHASE BANK NA
340 S CLEVELAND BLDG 370 OH1 1073
WESTERVILLE, OH 43081-0000

Debtor:

Debtor's Identification Number: [REDACTED]
PEARSON-HEETER, SARA J
424 CLEVELAND RD
RAVENNA, OH 44266-0000

Submission Type:

Account Number (Optional):

Date Canceled:

Property Fair Market Value:

Amount of Debt Discharged:

Interest Forgiven Amount:

Identifiable Event Code:

Debt Description:

Was borrower personally liable for repayment of the debt?:

Original document
B6001000000760069851
12-31-2017
\$0.00
\$2,685.00
\$0.00
Creditor's debt collection
Policy
DEPOSIT ACCOUNT

Form 1099-G

Payer:

Payer's Federal Identification Number (FIN): 311334822
STATE OF OHIO
DEPARTMENT OF TAXATION
P O BOX 2476
COLUMBUS, OH 43216-2476

Recipient:

Recipient's Identification Number: [REDACTED]

PEARSON-HEETER, SARA J
HEETER JOSEPH L
7184 COLONIAL PL
RAVENNA, OH 44266-0000

Submission Type:	Original document
Account Number (Optional):	15.00.57.180193
ATAA Payments:	\$0.00
Tax Withheld:	\$0.00
Taxable Grants:	\$0.00
Unemployment Compensation:	\$0.00
Agricultural Subsidies:	\$0.00
Prior Year Refund:	\$55.00
Market gain on Commodity Credit Corporation loans repaid:	\$0.00
Year of Refund:	2016
1099G Offset:	Not Refund, Credit, or Offset for Trade or Business

Form 1099-INT

Payer:

Payer's Federal Identification Number (FIN): 381798424
U S TREASURY DEPARTMENT -
INTERNAL REVENUE SERVICE IMF
1111 CONSTITUTION AVE NW
WASHINGTON, DC 20224-0000

Recipient:

Recipient's Identification Number: XXXXXXXXXX
SARA PEARSON-HEETER & JOSEPH HEET
7184 COLONIAL PL
RAVENNA, OH 44266-8912

Submission Type:	Original document
Account Number (Optional):	
Interest:	
Tax Withheld:	\$16.00
Savings Bonds:	\$0.00
Investment Expense:	\$0.00
Interest Forfeiture:	\$0.00
Foreign Tax Paid:	\$0.00
Tax-Exempt Interest:	\$0.00
Specified Private Activity Bond Interest:	\$0.00
Market Discount:	\$0.00
Bond Premium:	\$0.00
Bond Premium on Tax Exempt Bond:	\$0.00
Bond Premium on Treasury Obligations:	\$0.00
Second Notice Indicator:	\$0.00
Foreign Country or US Possession:	No Second Notice

CUSIP Number:
FATCA Filing Requirement:


Box not checked no Filing Requirement

Form 1099-MISC

Payer:

Payer's Federal Identification Number (FIN): 269760039
JAMIE GUY
THE ROOFING GUY
6135 STE RTE 225
RAVENNA, OH 44266-0000

Recipient:

Recipient's Identification Number: 
PEARSON HEETER SARA
5141 NEWTON FALLS RD LOT 76
RAVENNA, OH 44266-0000

Submission Type:	Original document
Account Number (Optional):	N/A
Tax Withheld:	0.00
Non-Employee Compensation:	\$1,132.00
Medical Payments:	0.00
Fishing Income:	0.00
Rents:	0.00
Royalties:	0.00
Other Income:	0.00
Substitute Payments for Dividends:	0.00
Excess Golden Parachute:	0.00
Crop Insurance:	0.00
Attorney Fees:	0.00
Foreign Tax Paid:	0.00
Section 409A Deferrals:	0.00
Section 409A Income:	0.00
Direct Sales Indicator:	0.00
FATCA Filing Requirement:	Not Direct Sales
Second Notice Indicator:	Box not checked no Filing Requirement
	No Second Notice

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript

Request Date: 11-24-2020
Response Date: 11-24-2020
Tracking Number: 100589674180

SSN Provided: [REDACTED]
Tax Period Requested: December, 2018

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 251152501
PARIS CLEANERS INC
67 HOOVER AVE
DU BOIS, PA 15801-0000

Employee:

Employee's Social Security Number: [REDACTED]
SARA J PEARSON HEETER
7184 COLONIAL PLACE
RAVENNA, OH 44266-0000

Submission Type:

Original document

Wages, Tips and Other Compensation:	\$1,744.00
Federal Income Tax Withheld:	\$78.00
Social Security Wages:	\$1,744.00
Social Security Tax Withheld:	\$108.00
Medicare Wages and Tips:	\$1,744.00
Medicare Tax Withheld:	\$25.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00

Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Code "GG" Income from Qualified Equity Grants Under Section 83(i):	\$0.00
Code "HH" Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript

Request Date: 11-24-2020
Response Date: 11-24-2020
Tracking Number: 100589674180

SSN Provided: [REDACTED]
Tax Period Requested: December, 2019

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 251152501
PARIS CLEANERS INC
67 HOOVER AVE
DU BOIS, PA 15801-0000

Employee:

Employee's Social Security Number: [REDACTED]
SARA J PEARSON HEETER
7184 COLONIAL PLACE
RAVENNA, OH 44266-0000

Submission Type:

Wages, Tips and Other Compensation:	Original document
Federal Income Tax Withheld:	\$23,201.00
Social Security Wages:	\$1,126.00
Social Security Tax Withheld:	\$23,201.00
Medicare Wages and Tips:	\$1,438.00
Medicare Tax Withheld:	\$23,201.00
Social Security Tips:	\$336.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$620.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00

Code "DD" Cost of Employer-Sponsored Health Coverage:	\$686.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Code "GG" Income from Qualified Equity Grants Under Section 83(i):	\$0.00
Code "HH" Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): 270979626
 KHUSHALI SWAPNIL INC
 1343 S WATER ST
 KENT, OH 44240-0000

Employee:

Employee's Social Security Number: XXXXXXXXXX
 SARA H PEARSON HEETER
 7184 COLONIAL PL
 RAVENNA, OH 44266-0000

Submission Type:	Original document
Wages, Tips and Other Compensation:	\$423.00
Federal Income Tax Withheld:	\$0.00
Social Security Wages:	\$423.00
Social Security Tax Withheld:	\$26.00
Medicare Wages and Tips:	\$423.00
Medicare Tax Withheld:	\$6.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00

Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Code "GG" Income from Qualified Equity Grants Under Section 83(i):	\$0.00
Code "HH" Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form 5498 SA

Trustee:

Trustee's Federal Identification Number (FIN): 221146430
PNC BANK, N.A.
THE TOWER AT PNC PLAZA
PITTSBURGH, PA 15222-0000

Participant:

Participant's Identification Number: XXXXXXXXXX
PEARSONHEETER
429 STINAFF STREET
KENT, OH 44240-0000

Submission Type:	Original document
Account Number (Optional):	601003679230
MSA Contributions:	\$0.00
Current Contributions:	\$620.00
Future Contributions:	\$0.00
Rollover MSA Contributions:	\$0.00
MSA Fair Market Value:	\$586.00
HSA Indicator:	HSA Box Checked
Archer MSA Indicator:	Archer MSA Box Not Checked
MA MSA Indicator:	Not Checked

This Product Contains Sensitive Taxpayer Data

Do not staple or paper clip. 0033

Ohio Department of Taxation

2019 Ohio IT 1040 Individual Income Tax Return Use only black ink/UPPERCASE letters.



19000133 Sequence No. 1

12 14 20

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required) If deceased Spouse's SSN (if filing jointly)

If deceased Enter school district # for this return (see instructions).

First name SARA

check box

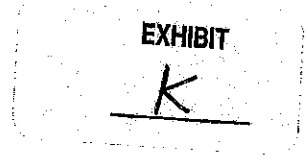
M.I. Last name J PEARSON-HEETER

check box

SD# 6706

Spouse's first name (only if married filing jointly)

M.I. Last name



Address line 1 (number and street) or P.O. Box 7184 COLONIAL PL.

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

City

RAVENNA

State ZIP code

OH 44266

Ohio county (first four letters)

PORT

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Residency Status - Check only one for primary

- Full-year resident, Part-year resident, Nonresident Indicate state (checked)
Check only one for spouse (if married filing jointly)
Full-year resident, Part-year resident, Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return)

- Single, head of household or qualifying widow(er)
Married filing jointly
Married filing separately (checked)
Spouse's SSN

Ohio Nonresident Statement - See instructions for required criteria

- Primary meets the five criteria for irrefutable presumption as nonresident.
Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

Table with 2 columns: Description and Amount. Rows include Federal adjusted gross income, Additions, Deductions, Exemption amount, Ohio income tax base, Taxable business income, and Line 5 minus line 6.



MM-DD-YY Code

2019 Ohio IT 1040 Individual Income Tax Return

SSN [REDACTED]



19000233 Sequence No. 2 21274 00

7a. Amount from line 7 on page 1.....	7a.	
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 00
8b. Business income tax liability - Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE).....	8b.	00
8c. Income tax liability before credits (line 8a plus line 8b).....	8c.	0 00
9. Ohio nonrefundable credits - Ohio Schedule of Credits, line 34 (INCLUDE SCHEDULE).....	9.	20 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due.....	X 12.	00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 00
14. Ohio income tax withheld (include copies of W-2, box 17; W-2G, box 15; 1099-R, box 12).....	14.	unknown
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return.....	15.	00
16. Refundable credits - Ohio Schedule of Credits, line 41 (INCLUDE SCHEDULE).....	16.	00
17. Amended return only - amount previously paid with original and/or amended return.....	17.	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	unknown
19. Amended return only - overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero..... If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.	20.	00
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0 00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State".....	AMOUNT DUE ▶ 23.	0 00
24. Overpayment (line 20 minus line 13).....	24.	00
25. Original return only - amount of line 24 to be credited toward 2020 income tax liability.....	25.	00
26. Original return only - amount of line 24 to be donated:		
a. State nature preserves	00	
b. Breast/Cervical Cancer	00	
c. Wishes for Sick Children	00	
d. Wildlife species	00	
e. Military injury relief	00	
f. Ohio History Fund	00	
Total 26g.		00
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶ 27.	unknown

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 [Signature] Phone number 12-14-2020
Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with the Department
Preparer's printed name _____ Phone number _____
NON-PAID PREPARER Preparer's TIN (PTIN) P

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 2679 Columbus, OH 43270-2679
Payment Included - Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057

0033
Do not staple or paper clip.

Ohio Department of Taxation

2019 Ohio Schedule of Credits

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



19280133

Sequence No. 7

12 14 20

Nonrefundable Credits



Do not staple or paper clip.

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	0 00
2. Retirement income credit (see instructions for table; include 1099-R forms)	2.	00
3. Lump sum retirement credit (see instructions for worksheet; include a copy)	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit)	4.	00
5. Lump sum distribution credit (see instructions for worksheet; include a copy)	5.	00
6. Child care & dependent care credit (see instructions for worksheet; include a copy)	6.	00
7. Displaced worker training credit (see instructions for all required documentation; include copies)	7.	00
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.	0 00
9. Income-based exemption credit (\$20 times the number of exemptions)	9.	20 00
10. Total (add lines 2 through 9)	10.	20 00
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero)	11.	0 00
12. Joint filing credit (see instructions for table). % times the amount on line 11	12.	0 00
13. Earned income credit	13.	00
14. Ohio adoption credit	14.	00
15. Nonrefundable job retention credit (include a copy of the credit certificate)	15.	00
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.	00
17. Credit for purchases of grape production property	17.	00
18. InvestOhio credit (include a copy of the credit certificate)	18.	00
19. Opportunity zone investment credit (include a copy of the credit certificate)	19.	00
20. Technology investment credit carryforward (include a copy of the credit certificate)	20.	00
21. Enterprise zone day care & training credits (include a copy of the credit certificate)	21.	00
22. Research & development credit (include a copy of the credit certificate)	22.	00
23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	23.	00
24. Total (add lines 12 through 23)	24.	0 00
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero)	25.	0 00



2019 Ohio Schedule of Credits

Primary taxpayer's SSN

[REDACTED]



19280233

Sequence No. 8

Nonresident Credit

Date of nonresidency	to	State of residency
----------------------	----	--------------------

- 26. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy) 26. 00
- 27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 27. 00
- 28. Divide line 26 by line 27 and enter the result here (four digits; do not round).
Multiply this factor by the amount on line 25 to calculate your nonresident credit 28. 00

Resident Credit

- 29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident 29. 00
- 30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) 30. 00
- 31. Divide line 29 by line 30 and enter the result here (four digits; do not round).
Multiply this factor by the amount on line 25 and enter the result here 31. 00
- 32. Enter the 2019 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia 32. 00
- 33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax 33. 00
- 34. Total nonrefundable credits (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34. 20 00

Refundable Credits

- 35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) 35. 00
- 36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) 36. 00
- 37. Pass-through entity credit (include a copy of the Ohio IT K-1s) 37. 00
- 38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) 38. 00
- 39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s) 39. 00
- 40. Venture capital credit (include a copy of the credit certificate) 40. 00
- 41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16) 41. 00

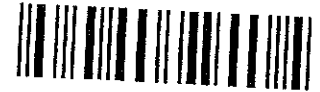
Do not staple or paper clip.

Do not staple or paper clip. 0033



Department of Taxation
Rev. 11/18

2018 Ohio IT 1040 Individual Income Tax Return



18000133 Sequence No. 1

12 14 20

Use only black ink and UPPERCASE letters.

Check here if this is an amended return. Include the Ohio IT RE (do **NOT** include a copy of the previously filed return).
Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required)

If deceased Spouse's SSN (if filing jointly)

If deceased Enter school district # for this return (see instructions).

First name
SARA

check box

M.I. Last name
J PEARSON-HEETER

check box SD# **▶▶ 6706**

Spouse's first name (only if married filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box
7184 COLONIAL PL.

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

City
RAVENNA

State ZIP code
OH 44266

Ohio county (first four letters)
PORT

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Ohio Residency Status - Check applicable box

- Full-year resident
 - Part-year resident
 - Nonresident Indicate state
- Check applicable box for spouse (only if married filing jointly)
- Full-year resident
 - Part-year resident
 - Nonresident Indicate state

Filing Status - Check one (as reported on federal income tax return)

- Single, head of household or qualifying widow(er)
- Married filing jointly
- Married filing separately

Ohio Political Party Fund

Check here if you want \$1 to go to this fund.

Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Note: Checking this box will not increase your tax or decrease your refund.

Check here if you filed the federal extension 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

1. Federal adjusted gross income (from the federal 1040, line 7). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in box at the right if negative.....	1.	1744 00
2a. Additions - Ohio Schedule A, line 10 (INCLUDE SCHEDULE).....	2a.	00
2b. Deductions - Ohio Schedule A, line 37 (INCLUDE SCHEDULE).....	2b.	00
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero.....	3.	1744 00
4. Exemption amount (if claiming dependent(s), INCLUDE SCHEDULE J). Number of exemptions claimed: 2.....	4.	4700 00
5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero).....	5.	0 00
6. Taxable business income - Ohio Schedule IT BUS, line 13 (INCLUDE SCHEDULE).....	6.	00
7. Line 5 minus line 6 (if less than zero, enter zero).....	7.	0 00



Postmark date Code



0033
 Department of
 Taxation
 Rev. 11/18

2018 Ohio IT 1040 Individual Income Tax Return



SSN [REDACTED]

18000233 Sequence No. 2

7a. Amount from line 7 on page 1.....	7a.	0 00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE).....	8b.	00
8c. Income tax liability before credits (line 8a plus line 8b).....	8c.	0 00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (INCLUDE SCHEDULE).....	9.	40 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due.....	X 12.	00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 00
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s) and 1099-R(s) with the return.....	14.	unknown
15. Estimated (2018 Ohio IT 1040ES) and extension (2018 Ohio IT 40P) payments and credit carryforward from previous year return.....	15.	00
16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE).....	16.	00
17. Amended return only – amount previously paid with original and/or amended return.....	17.	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.	00
<hr/> If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21. <hr/>		
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0 00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"..... AMOUNT DUE ▶	23.	0 00
24. Overpayment (line 20 minus line 13).....	24.	00
25. Original return only – amount of line 24 to be credited toward 2019 income tax liability.....	25.	00
26. Original return only – amount of line 24 to be donated:		
a. Breast / cervical cancer	b. Wishes for Sick Children	c. Wildlife species
00	00	00
d. Military injury relief	e. Ohio History Fund	f. State nature preserves
00	00	00
		Total...26g.
		00
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶ 27.	unknown

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.

▶ Your signature [Signature] Date (MM/DD/YY) 12-14-2018
 ▶ Spouse's signature _____ Phone number _____

Check here to authorize your preparer to discuss this return with Taxation
 Preparer's printed name _____
 Phone number _____ Preparer's TIN (PTIN) P

NON-PAID PREPARER

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 2679
 Columbus, OH 43270-2679

Payment Included – Mail to:
 Ohio Department of Taxation
 P.O. Box 2057
 Columbus, OH 43270-2057

Do not staple or paper clip 0033



Department of Taxation
Rev. 11/18

2018 Ohio Schedule of Credits

Nonrefundable and Refundable

12 14 20

SSN of primary filer
[REDACTED]



18280133 Sequence No. 7

Nonrefundable Credits

Do not staple or paper clip.

1. Tax liability before credits (from Ohio IT 1040, line 8c).....	1.	0 00
2. Retirement income credit (see instructions for table; include 1099-R forms).....	2.	00
3. Lump sum retirement credit (see instructions for worksheet; include a copy).....	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit).....	4.	00
5. Lump sum distribution credit (see instructions for worksheet; include a copy).....	5.	00
6. Child care and dependent care credit (see instructions for worksheet).....	6.	00
7. Displaced worker training credit (see instructions for all required documentation).....	7.	00
8. Campaign contribution credit for Ohio statewide office or General Assembly.....	8.	0 00
9. Income-based exemption credit (\$20 times the number of exemptions).....	9.	40 00
10. Total (add lines 2 through 9).....	10.	40 00
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero).....	11.	0 00
12. Joint filing credit (see instructions for table). _____% times the amount on line 11.....	12.	0 00
13. Earned income credit.....	13.	00
14. Ohio adoption credit.....	14.	00
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	15.	00
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.	00
17. Credit for purchases of grape production property.....	17.	00
18. InvestOhio credit (include a copy of the credit certificate).....	18.	00
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.	00
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.	00
21. Research and development credit (include a copy of the credit certificate).....	21.	00
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate).....	22.	00
23. Total (add lines 12 through 22).....	23.	0 00
24. Tax less additional credits (line 11 minus line 23; if less than zero, enter zero).....	24.	0 00





2018 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer
[REDACTED]



18280233

Sequence No. 8

Nonresident Credit

Date of nonresidency	to	State of residency	
25. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy)			25. 00
26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			26. 00
27. Divide line 25 by line 26 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 to calculate your nonresident credit			27. 00

Resident Credit

28. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident	28.	00
29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)	29.	00
30. Divide line 28 by line 29 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 and enter the result here		
30.		00
31. Enter the 2018 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia	31.	00
32. Enter the lesser of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax		
32.		00
33. Total nonrefundable credits (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9) ..	33.	40 00

Refundable Credits

34. Historic preservation credit (include a copy of the credit certificate)	34.	00
35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate) ..	35.	00
36. Pass-through entity credit (include a copy of the Ohio IT K-1s)	36.	00
37. Motion picture production credit (include a copy of the credit certificate)	37.	00
38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s)	38.	00
39. Venture capital credit (include a copy of the credit certificate)	39.	00
40. Total refundable credits (add lines 34 through 39; enter here and on Ohio IT 1040, line 16)	40.	00

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Department of Taxation
Rev. 11/18

Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



18230133

Sequence No. 9

12 14 20

Tax Year
2018

SSN of primary filer (required)
[REDACTED]

Do not list the primary filer and/or spouse as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

Do not staple or paper clip.

- | | | |
|---|---|---|
| 1. Dependent's SSN (required)
[REDACTED] | Dependent's date of birth (MM DD YYYY - Required)
05 21 2005 | Dependent's relationship to you (required)
SON |
| Dependent's first name (required)
JEREMIAH | M.I. Dependent's Last name (required)
PEARSON | |
| 2. Dependent's SSN (required) | Dependent's date of birth (MM DD YYYY - Required) | Dependent's relationship to you (required) |
| Dependent's first name (required) | M.I. Dependent's Last name (required) | |
| 3. Dependent's SSN (required) | Dependent's date of birth (MM DD YYYY - Required) | Dependent's relationship to you (required) |
| Dependent's first name (required) | M.I. Dependent's Last name (required) | |
| 4. Dependent's SSN (required) | Dependent's date of birth (MM DD YYYY - Required) | Dependent's relationship to you (required) |
| Dependent's first name (required) | M.I. Dependent's Last name (required) | |
| 5. Dependent's SSN (required) | Dependent's date of birth (MM DD YYYY - Required) | Dependent's relationship to you (required) |
| Dependent's first name (required) | M.I. Dependent's Last name (required) | |
| 6. Dependent's SSN (required) | Dependent's date of birth (MM DD YYYY - Required) | Dependent's relationship to you (required) |
| Dependent's first name (required) | M.I. Dependent's Last name (required) | |
| 7. Dependent's SSN (required) | Dependent's date of birth (MM DD YYYY - Required) | Dependent's relationship to you (required) |
| | M.I. Dependent's Last name (required) | |



Do not staple or paper clip. 0033

Ohio Department of Taxation Rev. 9/17

2017 Ohio IT 1040 Individual Income Tax Return



17000133

12 14 20

Check here if this is an amended return. Include the Ohio IT RE (do NOT include a copy of the previously filed return).

Check here if this is a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Taxpayer's SSN (required)



If deceased

Spouse's SSN (if filing jointly)



If deceased

Enter school district # for this return (see instructions).

check box

SD# 6706

First name

SARA

check box

M.I. Last name

J PEARSON-HEETER

Spouse's first name (only if married filing jointly)

M.I. Last name

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

7184 COLONIAL PL.

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

City

RAVENNA

Foreign country (if the mailing address is outside the U.S.)

State ZIP code

OH 44266

Foreign postal code

Ohio county (first four letters)

PORT

Ohio Residency Status - Check applicable box

- Full-year resident, Part-year resident, Nonresident, etc.

Filing Status - Check one (as reported on federal income tax return)

- Single, head of household or qualifying widow(er), Married filing jointly, Married filing separately

Ohio Political Party Fund

Check here if you want \$1 to go to this fund.

Check here if your spouse wants \$1 to go to this fund (if filing jointly).

Note: Checking this box will not increase your tax or decrease your refund.

Check here if you filed the federal extension 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

Table with 2 columns: Description (1. Federal adjusted gross income, 2a. Additions, 2b. Deductions, etc.) and Amount (3753 00, 00, 00, 3753 00, 4600 00, etc.)



Postmark date Code



0033
 Department of
 Taxation
 Rev. 9/17

2017 Ohio IT 1040 Individual Income Tax Return



17000233

2

SSN XXXXXXXXXX

7a. Amount from line 7 on page 1.....	7a.	
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule).....	8b.	0 00
8c. Income tax liability before credits (line 8a plus line 8b).....	8c.	0 00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 33 (include schedule).....	9.	
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	40 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	0 00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due.....	12.	00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	00
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s) and 1099-R(s) with the return.....	14.	0 00
15. Estimated (2017 Ohio IT 1040ES) and extension (2017 Ohio IT 40P) payments and credit carryforward from previous year return.....	15.	00
16. Refundable credits – Ohio Schedule of Credits, line 40 (include schedule).....	16.	00
17. Amended return only – amount previously paid with original and/or amended return.....	17.	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19.....	20.	00
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.		
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	0 00
23. Total amount due (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State".....	23.	00
24. Overpayment (line 20 minus line 13).....	24.	0 00
25. Original return only – amount of line 24 to be credited toward 2018 income tax liability.....	25.	00
26. Original return only – amount of line 24 to be donated:		00
a. Wishes for Sick Children	00	
b. Wildlife species	00	
c. Military injury relief	00	
d. Ohio History Fund	00	
e. State nature preserves	00	
f. Breast / cervical cancer	00	
Total 26g.		00
27. REFUND (line 24 minus lines 25 and 26g).....	27.	00
YOUR REFUND ▶		00

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.

▶ Your signature Date (MM/DD/YY) 12-14-2020

▶ Spouse's signature _____ Phone number _____

Check here to authorize your preparer to discuss this return with Taxation

Preparer's printed name _____

Phone number _____ Preparer's TIN (PTIN) _____

NON-PAID PREPARER

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 2679
 Columbus, OH 43270-2679

Payment Included – Mail to:
 Ohio Department of Taxation
 P.O. Box 2057
 Columbus, OH 43270-2057



2017 Ohio Schedule of Credits

Nonrefundable and Refundable

SSN of primary filer
[REDACTED]



17280133

12 14 20

7

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c).....	1.	0 00
2. Retirement income credit (limit \$200 per return) (see instructions for table).....	2.	00
3. Lump sum retirement credit - Ohio LS WKS, Section III, line 6 (include worksheet).....	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return).....	4.	00
5. Lump sum distribution credit - Ohio LS WKS, Section IV, line 3 (include worksheet).....	5.	00
6. Child care and dependent care credit (see instructions for worksheet).....	6.	00
7. Displaced worker training credit (see instructions for worksheet) (limit \$500 per taxpayer).....	7.	00
8. Campaign contribution credit for Ohio statewide office or General Assembly (limit \$50 per taxpayer).....	8.	0 00
9. Income-based exemption credit (\$20 times the number of exemptions).....	9.	40 00
10. Total (add lines 2 through 9).....	10.	40 00
11. Tax less credits (line 1 minus line 10; if less than -0-, enter -0-).....	11.	0 00
12. Joint filing credit (see instructions). _____ % times the amount on line 11 (limit \$650).....	12.	0 00
13. Earned income credit.....	13.	00
14. Ohio adoption credit (limit \$10,000 per adopted child).....	14.	00
15. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	15.	00
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate).....	16.	00
17. Credit for purchases of grape production property.....	17.	00
18. Invest Ohio credit (include a copy of the credit certificate).....	18.	00
19. Technology investment credit carryforward (include a copy of the credit certificate).....	19.	00
20. Enterprise zone day care and training credits (include a copy of the credit certificate).....	20.	00
21. Research and development credit (include a copy of the credit certificate).....	21.	00
22. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate).....	22.	00
23. Total (add lines 12 through 22).....	23.	0 00
24. Tax less additional credits (line 11 minus line 23; if less than -0-, enter -0-).....	24.	0 00

Do not staple or paper clip.



2017 Ohio Schedule of Credits
Nonrefundable and Refundable
SSN of primary filer



17280233

Nonresident Credit

Date of nonresidency	to	State of residency	
25. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required.....25.			
			00
26. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3).....26.			
			00
27. Divide line 25 by line 26 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 to calculate your nonresident credit.....27.			
			00

Resident Credit

28. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply).....28.			
			00
29. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3).....29.			
			00
30. Divide line 28 by line 29 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 24 and enter the result here.....30.			
			00
31. Enter the 2017 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply).....31.			
			00
32. Enter the smaller of line 30 or line 31. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax.....32.			
			00
33. Total nonrefundable credits (add lines 10, 23, 27 and 32; enter here and on Ohio IT 1040, line 9)..33.			
			40 00

Refundable Credits

34. Historic preservation credit (include a copy of the credit certificate).....34.			
			00
35. Job creation credit and job retention credit, refundable portion (include a copy of the credit certificate)....35.			
			00
36. Pass-through entity credit (include a copy of the Ohio K-1s).....36.			
			00
37. Motion picture production credit (include a copy of the credit certificate).....37.			
			00
38. Financial Institutions Tax (FIT) credit (include a copy of the Ohio K-1s).....38.			
			00
39. Venture capital credit (include a copy of the credit certificate).....39.			
			00
40. Total refundable credits (add lines 34 through 39; enter here and on Ohio IT 1040, line 16).....40.			
			00

Do not staple or paper clip. 0033

Ohio

Department of Taxation

Rev. 8/17

Ohio Schedule J

Dependents Claimed on the Ohio IT 1040 Return



17230133

12 14 20

Tax Year
2017

SSN of primary filer (required)
[REDACTED]

9

Do not list below the primary filer and/or spouse reported on Ohio IT 1040. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

Do not staple or paper clip.

1. Dependent's SSN (required) [REDACTED]	Dependent's date of birth (MM DD YYYY - Required) 05 21 2005	Dependent's relationship to you (required) SON
Dependent's first name (required) JEREMIAH	M.I. Dependent's Last name (required) PEARSON	

2. Dependent's SSN (required)	Dependent's date of birth (MM DD YYYY - Required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's Last name (required)	

3. Dependent's SSN (required)	Dependent's date of birth (MM DD YYYY - Required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's Last name (required)	

4. Dependent's SSN (required)	Dependent's date of birth (MM DD YYYY - Required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's Last name (required)	

5. Dependent's SSN (required)	Dependent's date of birth (MM DD YYYY - Required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's Last name (required)	

6. Dependent's SSN (required)	Dependent's date of birth (MM DD YYYY - Required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's Last name (required)	

7. Dependent's SSN (required)	Dependent's date of birth (MM DD YYYY - Required)	Dependent's relationship to you (required)
Dependent's first name (required)	M.I. Dependent's Last name (required)	



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June 22, 2021

Tax Commissioner, Jeffrey A. McClain
Ohio Department of Taxation
30 East Broad Street
Columbus, OH 43215

COPY

EXHIBIT
L

Re: Protest Letter for Taxpayer James Palm

Dear Commissioner McClain:

On behalf of James Palm ("Taxpayer"), protest is hereby made to the Ohio Department of Taxation ("Department") as to payments made on his behalf to the Department by his employers for tax years 2016 through 2018. Please note that Taxpayer lacks a notice of deficiency or a proposed adjustment letter from the Department, as expected to initiate this administrative process. Taxpayer Palm is currently housing challenged and all correspondence should be sent to James Palm c/o Community Legal Aid Services, 50 S. Main St., Suite 800, Akron, OH, 44308. Taxpayer submits this letter of protest to: (a) state his employers' payments on his behalf between 2016-2018 are not voluntary contributions by his to the state; (b) indicate his belief that he is entitled to a refund based on such payments; and (c) object to the Department's failure to comply with O.R.C. 5703.058 upon receipt of such payments.

A. Contact Information:

Taxpayer:

Name: James Palm
Address: former address of 122 Tandy Lane
Akron, OH 44311

SSN: [REDACTED]
Phone: 330-333-0281

Authorized Representative:

Name: Attorney Dana Goldstein
Community Legal Aid Services, Inc.
Address: 50 S. Main St. #800
Akron, OH 44308

Email: dgoldstein@communitylegalaid.org
Phone: 330.983.2614

B. Tax Years Involved and Statement of Facts:

The tax years at issue include 2016 through 2018. During such years, on information and belief, Taxpayer's employers deducted and withheld from his compensation amounts for state taxes, as required by O.R.C. 5747.06(A).

Taxpayer did not file his tax returns in a timely fashion for 2016 through 2018. He is unable to access his W-2 information for good reason. For example, in 2017, Taxpayer worked for Dollar Express LLC. He is unable to contact this employer to obtain W-2 information because the employer went out of business in 2017.

Taxpayer has been unable to obtain information from the Department regarding the amounts withheld from his compensation by his employers during tax years 2016-2018. The Department told him to write in "zero" on each return despite his belief that his employers paid amounts on his behalf. Taxpayer filed his state tax returns in December of 2020 for tax years 2016-2018 noting his refund is "unknown" on each return. Without explanation to Taxpayer, the Department changed Taxpayer's "unknown" designation to zero and processed each return as a zero-balance return for tax years 2016-2018. In effect, this means Taxpayer received no credit for the employers' payments on his behalf to the Department.

C. Statement of Law and Analysis

Under O.R.C. 5747.06, all employers must withhold taxes in an amount reasonably estimated to cover an employee's Ohio tax liability. See also O.A.C 5703-7-06. O.R.C. 5747.11 requires the Commissioner and Department to refund the amount of any overpayment to the employee taxpayer. Since its enactment in 2007, O.R.C. 5703.058 has required the Commissioner and the Treasurer to consult and jointly adopt policies and procedures to ensure that payments are deposited in or credited to the appropriate account or fund within 30 days after receipt by the Commissioner or Treasurer. See also Final Bill Analysis for Am. Sub. H.B. 119 (2007), Legislative Services Commission, pg. 448 (discussing the creation of R.C. 5703.058 to ensure the prompt deposit and credit of tax payments).

Despite O.R.C. 5703.058, the Commissioner and Treasurer have failed to implement such policies to credit Taxpayer's account with payments made by his employers on his behalf. As result of the failure to adopt such required policies, Taxpayer is unable to discover the amount of tax payments/withholdings that have been paid by his employers to the State of Ohio on his behalf. His returns for tax years 2016 through 2018 are unable to be processed accurately at the

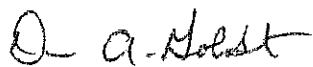
Department. The Department has informed undersigned counsel that the required withholding information is unavailable from the Department. Taxpayer fears he will soon face duplicate collecting of taxes, as often occurs with similarly situated taxpayers.

Based on Taxpayer's federal¹ wage and income transcripts, Taxpayer believes he is entitled to a state refund for tax years 2016 through 2018.

Therefore, Taxpayer specifically informs the Department that (a) his employers' payments on his behalf are not voluntary contributions by him to the state; (b) he believes he is entitled to a refund based on such payments; and (c) he objects to the Department's failure to comply with O.R.C. 5703.058 upon receipt of such payments.

Under the penalties of perjury, I declare that this protest was prepared by me and although I do not know of my own knowledge if the facts contained herein are true, on the basis of the information furnished me, I believe them to be true and correct.

Respectfully Submitted,



Dana A. Goldstein
Attorney at Law

Enclosures: TBOR 1 for James Palm

¹ Unlike the Ohio Department of Taxation, the Internal Revenue Service (IRS) has policies and procedures in place to assist taxpayers when they are unable to access their withholding information. Specifically, the IRS provides wage and income transcripts to taxpayers at no cost which list the amount of earnings from all employers and the amount of federal taxes withheld by the employer for any requested calendar year. The IRS further automatically gives credit for the amount of taxes withheld by the employer and paid to the IRS if the IRS files a substitute for return when no tax return is filed. The IRS wage and income transcripts do not list the amount of state taxes withheld by the employer. Were Ohio to create a similar transcript feature, it would solve the problem.

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June 22, 2021

Tax Commissioner, Jeffrey A. McClain
Ohio Department of Taxation
30 East Broad Street
Columbus, OH 43215

Re: Protest Letter for Taxpayer Sara Pearson

Dear Commissioner McClain:

On behalf of Sara Pearson ("Taxpayer"), protest is hereby made to the Ohio Department of Taxation ("Department") as to payments made on her behalf to the Department by her employers for tax years 2017 through 2019. Please note that Taxpayer lacks a notice of deficiency or a proposed adjustment letter from the Department, as expected to initiate this administrative process. Taxpayer submits this letter of protest to: (a) state her employers' payments on her behalf between 2017-2019 are not voluntary contributions by her to the state; (b) indicate her belief that she is entitled to a refund based on such payments; and (c) object to the Department's failure to comply with O.R.C. 5703.058 upon receipt of such payments.

A. Contact Information:

Taxpayer:

Name: Sara Pearson
Address: 7184 Colonial Pl.
Ravenna, OH 44266
SSN: [REDACTED]
Phone: 330-281-0636

Authorized Representative:

Name: Attorney Dana Goldstein
Community Legal Aid Services, Inc.
Address: 50 S. Main St. #800
Akron, OH 44308
Email: dgoldstein@communitylegalaid.org
Phone: 330.983.2614

B. Tax Years Involved and Statement of Facts:

The tax years at issue include 2017 through 2019. During such years, on information and belief, Taxpayer's employers deducted and withheld from her compensation amounts for state taxes, as required by O.R.C. 5747.06(A).

Taxpayer did not file her tax returns in a timely fashion for 2017 through 2019. In 2019, Taxpayer abruptly left home to avoid domestic violence. Her estranged (now former) spouse completely burned all of her belongings and documents. On information and belief, the W-2s for the tax years were burned or diverted from Taxpayer in furtherance of the domestic abuse.

Taxpayer has been unable to obtain information from the Department regarding state taxes withheld by her employers during tax years 2017-2019. Taxpayer filed her state tax returns in December of 2020 for tax years 2017-2020 noting her refund is "unknown" on each return. Without explanation to Taxpayer, the Department changed Taxpayer's "unknown" designation to zero and processed each return as a zero-balance return for tax years 2017-2019. In effect, this means Taxpayer received no credit for employers' payments on her behalf to the Department.

C. Statement of Law and Analysis

Under O.R.C. 5747.06, all employers must withhold taxes in an amount reasonably estimated to cover an employee's Ohio tax liability. See also O.A.C 5703-7-06. O.R.C. 5747.11 requires the Commissioner and Department to refund the amount of any overpayment to the employee taxpayer. Since its enactment in 2007, O.R.C. 5703.058 has required the Commissioner and the Treasurer to consult and jointly adopt policies and procedures to ensure that payments are deposited in or credited to the appropriate account or fund within 30 days after receipt by the Commissioner or Treasurer. See also Final Bill Analysis for Am. Sub. H.B. 119 (2007), Legislative Services Commission, pg. 448 (discussing the creation of R.C. 5703.058 to ensure the prompt deposit and credit of tax payments).

Despite O.R.C. 5703.058, the Commissioner and Treasurer have failed to implement such policies to credit Taxpayer's account with payments made by her employers on her behalf. As result of the failure to adopt such required policies, Taxpayer is unable to discover the amount of tax payments/withholdings that have been paid by her employers to the State of Ohio on her behalf. Her returns for tax years 2017 through 2019 are unable to be processed accurately at the Department. The Department has informed undersigned counsel that the

required withholding information is unavailable from the Department. Taxpayer fears she will not receive credits/refunds for amounts over-paid to the Ohio Department of Taxation, as often occurs with similarly situated taxpayers.

Based on Taxpayer's federal¹ wage and income transcripts, Taxpayer believes she is entitled to a state refund for tax years 2017 through 2019.

Therefore, Taxpayer specifically informs the Department that (a) her employers' payments on her behalf are not voluntary contributions by her to the state; (b) she believes she is entitled to a refund based on such payments; and (c) she objects to the Department's failure to comply with O.R.C. 5703.058 upon receipt of such payments.

Under the penalties of perjury, I declare that this protest was prepared by me and although I do not know of my own knowledge if the facts contained herein are true, on the basis of the information furnished me, I believe them to be true and correct.

Respectfully Submitted,



Dana A. Goldstein
Attorney at Law

Enclosures: TBOR 1 for Sara Pearson

¹ Unlike the Ohio Department of Taxation, the Internal Revenue Service (IRS) has policies and procedures in place to assist taxpayers when they are unable to access their withholding information. Specifically, the IRS provides wage and income transcripts to taxpayers at no cost which list the amount of earnings from all employers and the amount of federal taxes withheld by the employer for any requested calendar year. The IRS further automatically gives credit for the amount of taxes withheld by the employer and paid to the IRS if the IRS files a substitute for return when no tax return is filed. The IRS wage and income transcripts do not list the amount of state taxes withheld by the employer. Were Ohio to create a similar transcript feature, it would solve the problem.

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EXHIBIT

M

April 24, 2019

Jeff McClain, Ohio Tax Commissioner
Ohio Department of Taxation
P.O. Box 530
Columbus, Ohio 43216-0530

Re: Meeting to Discuss Providing Withholding Information to Taxpayers without W-2s

Dear Commissioner McClain:

We are reaching out to you with the hope that we collectively and collaboratively can resolve the problem of some Ohioans being double-taxed when filing late tax returns. This is a long-standing problem for Ohioans that can be remedied to ensure that Ohio tax collection practices are fair and equitable by ensuring excess tax withholdings are properly refunded to taxpayers. The implementation of the Ohio Business Gateway (OBG) filing system makes it possible to automatically credit taxpayers for the taxes that Ohio collects through employer withholdings.

As tax attorneys throughout the State of Ohio, we all provide representation to low-income taxpayers. Individually, we have all identified the same problem that collectively has plagued our clients for years—low-income taxpayers who are struggling to become tax filing compliant are missing information crucial for filing their state tax return. Specifically, these clients are missing their W-2 document which lists their state tax withholding.

There are various scenarios where taxpayers are missing W-2 information through no fault of their own. As practitioners, we have often worked with victims of domestic violence who flee abuse leaving behind many of their possessions.¹ Or, taxpayers who work various low wage jobs in a given year. Or, homeless taxpayers who never receive their W-2 information.

While it is true that each employer is required to furnish a copy of the W-2 to the employee, employers frequently do not respond to subsequent requests for W-2 information. When our low-income taxpayers file their past due state returns and only attach the wage and income transcript issued by the IRS², Ohio systematically processes these returns as if zero taxes were withheld or paid to the State of Ohio. This results in double taxation of our low-income clients.

When considering how to address these issues, we all cited the systems in place by the IRS—which we believe could be implemented by the State of Ohio. Just as the IRS provides wage and income transcripts, which include federal withholding, we suggest the State of Ohio could provide access to wage and income transcripts that provide Ohio withholding information.

¹ All Low-Income Taxpayer Clinics, with the exception of the University of Toledo, are operated by Legal Aid Organizations who assist victims of violence with obtaining Civil Protection Orders and/or Divorces.

² IRS wage and income transcripts are provided to taxpayers at the Tax Assistance Centers, but these federal wage and income transcripts only list federal withholding but do not list information on state withholding.

Our group has been meeting to brainstorm ways to resolve the existing problem. It is in this vein that we are requesting a time to collectively meet with you.

We genuinely and eagerly are looking forward to your insights and help in addressing and resolving this huge state tax problem. We ask that you contact Dana Goldstein at 330-983-2614 who has offered to coordinate our calendars to facilitate a meeting time.

Sincerely,

X Sandra Bashore /S/

Sandra Bashore
LITC Director, Legal Aid of Western Ohio



X Christopher Bourell /S/

Christopher Bourell
LITC Director, University of Toledo Tax Clinic



X Dennis Dobos /S/

Dennis Dobos
LITC Director, The Legal Aid Society of Cleveland



X Margaret Fibbe /S/

Maggie Fibbe
LITC Director, Legal Aid Society of Southwest Ohio



X DANA GOLDSTEIN /S/

Dana Goldstein
LITC Attorney, Community Legal Aid Services



X *Melissa Skillter* /S/

Melissa Skillter
LITC Director, Southeastern Ohio Legal Services



X *Megan L. Sullivan* /S/

Megan Sullivan
LITC Director, The Legal Aid Society of Columbus



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EXHIBIT
N

June 3, 2021

Jeffrey A. McClain, Tax Commissioner
Ohio Department of Taxation
30 East Broad Street
Columbus, OH 43215

Re: Request for an Opinion of the Tax Commissioner pursuant to O.R.C. §5703.53

Dear Commissioner McClain:

My client, [REDACTED], requests an opinion from you under O.R.C. § 5703.53 concerning her inability to file an Ohio tax return for the 2016 through and including the 2018 tax year because she does not have the W-2 documents indicating the amount of state tax withheld and provided to the Ohio Department of Taxation by her employer. Her current mailing address and social security number is provided on the enclosed TBOR 1. My client has asked her employer for the W-2 wage and income documents on many occasions. The employer has refused to provide these documents to [REDACTED]. [REDACTED] states that she reported to her employer a breach of ethical conduct which led to a breakdown in communication and ultimately to her losing/her inability to maintain employment at the restaurant.

Despite [REDACTED] best efforts she is unable to determine the amount of withholding paid by her employer to the State of Ohio for Ohio tax. How should she file her Ohio tax return to receive credit and possibly a refund for the state tax payments, which were withheld from her wages and paid to the State of Ohio by her employer and further credited/deposited to her account for the 2016 through 2018 tax years?

Similarly, many low-income taxpayers go to the Volunteer Income Tax Assistance (VITA) sites to have their returns prepared and are unable to file their state tax returns because they are without and unable to obtain state tax withholding information, although they are certain their employers withheld state taxes from their wages.

Under O.R.C. §5747.06 all employers must withhold taxes in an amount reasonably estimated to cover an employee's Ohio tax liability. See also OAC 5703-7-06.

Many low-income wage earners who wish to be filing compliant never received or no longer have their W-2 tax document(s) especially if they are late in filing their tax returns and/or have worked for several employers. This fact pattern is common among low-



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Starke · Summit · Trumbull · Wayne



income taxpayers who may frequently change jobs and work for companies that go out of business before the employee's taxes have been filed. This is also common among domestic violence survivors fleeing their homes under emergent circumstances. In these situations, we urge wage earners to request their wage and income transcripts from the Internal Revenue Service (IRS). The IRS promptly provides the requested transcripts at no charge. These wage and income transcripts display the earnings of an employee from all employers for any requested calendar year, as well as the amount of federal taxes withheld from the employee's pay and provided to the Internal Revenue Service by the employer. The IRS further automatically gives credit for the amount of taxes withheld by the employer and paid to the IRS if the IRS files a substitute for return when the employee fails to file a required return.

The problem is that these wage and income transcripts do not list the amount of state taxes withheld by the employer and paid to the State of Ohio. This problem is compounded when Ohio wage earners (trying to be compliant with their state filing obligations) call the Ohio Department of Taxation to obtain a similar transcript displaying the state taxes withheld and provided to the Ohio Department of Taxation by their employers and are informed their account information is not available to them. Our understanding is that the State of Ohio has a responsibility of insuring that the payment of state taxes by employers are properly deposited/credited to the taxpayer's account.

Your opinion on this matter will be greatly appreciated. Thank you.

Respectfully Submitted,



Dana A. Goldstein
Attorney at Law

Enclosures: TBOR 1 for [REDACTED]