



7100 3581 7530 1730 6656

Assessment and Billing Division
P. O. Box 182402
Columbus, OH 43218-2402
Phone: 1-888-297-2911
Fax: 1-614-387-1847
www.ohio.gov/tax

NOTICE OF ASSESSMENT
April 26, 2004

[REDACTED]
N FAIRFIELD, OH [REDACTED]

Notice ID: 006
Case Type: 2

Pursuant to Section 5747.13 of the Ohio Revised Code, The Tax Commissioner Heroby Certifies the Following:

INDIVIDUAL INCOME TAX		ASSESSMENT SERIAL # [REDACTED]	
CASE TYPE: NR (*)-CASE TYPE Refer to Definitions		ACCOUNT #: [REDACTED]	
TAX YEARS ASSESSED: 2001			
TAX	INTEREST	PENALTY	ADDITIONAL CHARGE
\$4,021.77	\$494.58	\$494.58	
TOTAL ASSESSMENT			\$5,010.93
LESS PREVIOUS PAYMENTS			\$0.00
TOTAL DUE			\$5,010.93

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.

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

TAX COMMISSIONER, STATE OF OHIO

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 or School District Income tax assessment notice.

ITAS0006

MAKE CHECK PAYABLE TO - TREASURER OF STATE

INDIVIDUAL INCOME TAX

RETURN THIS PORTION WITH YOUR REMITTANCE AND/OR CORRESPONDENCE PERTAINING TO THIS MATTER

ASSESSMENT PAYMENT COPY

[REDACTED]
Account #: [REDACTED]
Assessment #: [REDACTED]

Amount Owed \$5,010.93
Enter Amount Paid _____

*****State Use Only*****

OHIO DEPARTMENT OF TAXATION
P.O. BOX 182402
COLUMBUS, OH 43218-2402

Payment Code **PMT**
Payment Date _____
OTC # _____

INDIVIDUAL AND SCHOOL DISTRICT INCOME TAXES

PERTINENT INFORMATION

GENERAL INFORMATION:

You have sixty days from the date of your receipt of this tax assessment to file a petition or to pay the assessment in full. The Tax Department does not arrange for installment payments. After sixty days, the Tax Commissioner must refer unpaid assessments to the Attorney General's Office for collection. The Attorney General's Office will begin collection procedures which may include: issuing liens; proceeding with a sheriff's sale; hiring outside attorneys and/or collection agencies. The office of the Attorney General can agree to a one-year payment plan if it is in the State's best interest to do so. You may be required to mortgage or pledge other assets as security in connection with the payment plan. Unpaid charges will bear interest at the rate prescribed by law from the day the Tax Commissioner issues the assessment until it is paid. For additional information, contact the Billing and Assessment Division at 1-888-297-2911.

APPEAL INFORMATION:

If you disagree with this assessment, you can appeal it by filing a Petition for Reassessment at P.O. Box 1090, Columbus, Ohio, 43216-1090 within sixty days from the date you received this assessment. We will schedule a hearing only if you request a hearing with your timely filed petition. Your petition must be in writing and signed by you or your authorized agent.

If you send the petition by certified mail, the postmark date is considered as the date filed. However, the law expressly states that if you send the petition by regular mail, the date the State receives the petition is deemed to be the date filed.

Payment Requirements for Individual and School District Income Taxes

1. If your sole objection is the assessed penalty or interest, full payment of the assessment including interest, but not penalty, is required.
2. If, prior to the date the assessment was issued you failed to file the annual return or any amended returns required by law for the given tax period, you must pay the entire assessment including interest, but not penalty.
3. If, prior to the date the assessment was issued you filed the annual report and all amended reports required by law, but you did not pay the entire tax shown due on the reports you filed, you must pay that portion of the assessment representing the unpaid balance shown on the report(s).

NOTE: If none of the conditions outlined in 1-3 apply, no payment is required.

GENERAL NOTE CONCERNING INTEREST:

Unpaid portions of the assessment which upon "Final Determination" is found to be correct will bear interest at the rate prescribed by law, from the day the Tax Commissioner issues the assessment until it is paid. If you decide to pay the assessment in full, such payment will not prejudice the final determination of your appeal and you will receive interest on any refund you may later receive.

FAILURE TO FOLLOW THE ABOVE INSTRUCTIONS WILL RESULT IN DISMISSAL OF YOUR APPEAL

* Case Type Definitions:

1. DQ - Delinquency assessment issued for failure to file a return.
2. NR - Non-Remittance assessment issued for failure to timely pay reported tax and/or the return contained an error.
3. FA - Field Audit assessment generated based on a field audit.
4. PA - Office Audit assessment generated based on an in-house office audit.
5. BC - Bad Check.
6. VAR - Variance assessment due to an error item on the return.
7. CP - Assessment for additional income not reported on original return per IRS.
8. FGI - FAGI assessment due to a discrepancy in income reported on the state return vs the federal return.
9. ENF - Enforcement assessment.
10. RAR - Assessment based on an audit done by IRS.
11. SUB - Assessment for failure to file a return as a shareholder of a sub chapter S corporation.

For additional information refer to Section 5747.13 of the Ohio Revised Code.

To avoid the Treasury Offset Program, you must do one of the following within 60 days from the date you receive this notice:

- **PAY YOUR DEBT:** To pay your debt, enclose the assessment payment copy and a check or money order for the total amount due payable to the Treasurer of State and mail to: Ohio Department of Taxation, Compliance Division, P.O. Box 182402, Columbus, OH 43218-2402.
- **RESOLVE THE DEBT:** If you believe that all or part of this debt is not past due or legally enforceable, you must provide documentation supporting your claim to Ohio Department of Taxation, Compliance Division, P.O. Box 182402, Columbus, OH 43218-2402.
- **BANKRUPTCY:** If you filed for bankruptcy and the automatic bankruptcy stay is in effect, you are not subject to offset while the stay is in effect. Please notify us with evidence of the bankruptcy filing at Ohio Department of Taxation, Compliance Division, P.O. Box 182402, Columbus, OH 43218-2402.

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IMPORTANT NOTICE

Treasury Offset Program Notification

You have not paid your Ohio individual income tax liability. A billing notice was previously mailed, but we have not received payment. If you do not pay your tax liability or take other action described on reverse side 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 (IRS). The unpaid liability will remain eligible for offset until paid. Interest will continue to accrue until the balance is paid in full.

Treasury Offset Program: 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.

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(SEDM) Website***

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