



Department of
Taxation

Ohio law (Revised Code section 5747.08(E)) requires taxpayers to file certain information on their return consistent with the information reported on their federal return. On November 26, 2019, the Ohio Department of Taxation (ODT) began mailing Federal Adjusted Gross Income (FAGI) billing notices for tax year 2017 to taxpayers who had a discrepancy between what was reported on the U.S. Individual Income Tax Return Form 1040 and what was reported on the Ohio Individual Income Tax Return Form IT 1040. The FAGI billing notice summarizes “As Filed” and “As Corrected” amounts for federal adjusted gross income, exemptions and/or filing status and the total amount owed (additional tax due plus interest) to ODT because of the adjustments.

**TO AVOID AN ASSESSMENT AND ADDITIONAL CHARGES,
TAXPAYERS MUST RESPOND TO THE BILLING NOTICE IMMEDIATELY.**

Taxpayers who **agree** with the total amount owed as calculated on ODT’s FAGI billing notice do not need to file an amended return and can pay via any of the following options. Payments made by paper or electronic check are free. Payments made by credit or debit card incur a convenience fee of 2.5% or \$1.00 (whichever is greater). The State of Ohio does not receive any of this fee.

OPTION 1 - Pay Online (electronic check, credit or debit card)

- Go to the home page at [tax.ohio.gov](https://www.tax.ohio.gov) and click “Pay On-Line” or use this link to access: https://www.tax.ohio.gov/ohio_individual/individual/filefaster.aspx
- Click “Ohio ePayment”
 - Enter User ID and Password. If not registered for this service, click “Register”
- Once logged into Online Services, there is a dashboard displaying tax returns on file that may be viewed for Ohio tax return information. Taxpayers can make payments under the “View/Make Payment” option on the left menu.

OPTION 2 - Pay by Telephone (credit card only)

- Call 1-800-272-9829
 - Select State Taxes (option 2)
 - Enter jurisdiction code 6446
 - State of Ohio Individual Income Tax Billing Notice Payment (option 3)
 - Enter Social Security Number and first three letters of last name
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- Enter the Notice ID 5002 for FAGI
- Enter Tax Year noted on the billing notice

OPTION 3 - Pay by Paper Check

- Write a check for the balance due and include the completed payment voucher from the bottom of the FAGI notice.
- Mail the payment and voucher to the address listed on the voucher.

Taxpayers who **disagree** with the changes must obtain a Tax Account Transcript by filing IRS Form 4506-T **with the IRS**. Once received, send a copy of the Tax Account Transcript along with a copy of the FAGI billing notice to ODT's Compliance Division using the address indicated at the top of the FAGI billing notice or fax to 1-206-333-1771.

Failure to respond to this notice will result in the issuance of an assessment and further collection action that may subject taxpayers to the following interest and penalties as prescribed by Ohio laws:

- The interest rate on any unpaid tax due is set annually. The rate for 2018 is 4% and 2019 is 5%.
- Late payment penalty is double the amount of interest due.

For more information, you can view an interactive notice or a tutorial explaining this billing notice at tax.ohio.gov. To access, select [Self-Help eLibrary](#) and choose: Notice 5002 – FAGI Billing

If you wish to communicate with an ODT representative, call 1-888-405-4091 or visit tax.ohio.gov and select [E-mail Us](#) under the contact tab.

Do not reply to this email. This is an automated notification, which is unable to receive replies.
