



CP2000 Notice / Unreported Income billing program

On September 8, 2016, the Ohio Department of Taxation (ODT) began mailing out CP2000 income tax billing notices for tax years 2012, 2013 and 2014 to taxpayers who have not filed an amended Ohio Individual Income Tax Return Form IT-1040X, which is required to be filed after resolving a CP2000 audit with the Internal Revenue Service (IRS). The IRS commonly refers to the CP2000 audit as the unreported income program and as such reflects a correction to a taxpayer's U.S. Individual Income Tax Return Form 1040. The CP2000 billing notice sent by ODT provides (i) the type and amount of unreported income that was provided to ODT by the IRS, and (ii) reflects the total amount owed (additional tax due and interest) to ODT as a result of adding this unreported income. This program is administered by the Compliance Division and is authorized under 6103(d) of the Internal Revenue Code.

TO AVOID THE ISSUANCE OF AN ASSESSMENT, TAXPAYERS MUST RESPOND TO THE BILLING NOTICE IMMEDIATELY.

- If the taxpayer disputes the amount of unreported income, they must obtain a Tax Account Transcript **from the IRS**. File Form 4506-T with the IRS to obtain this Tax Account Transcript. After receiving the Tax Account Transcript from the IRS, send a copy of the Tax Account Transcript along with a copy of the CP2000 billing notice to ODT's Compliance Division using the address indicated at the top of the CP2000 billing notice.
- If there are additional changes to be made to the original Ohio IT-1040 return for the same taxable year, the taxpayer must amend the return by filing Ohio Form IT-1040X with ODT. To obtain Ohio Form IT-1040X for the appropriate taxable year, please visit our website tax.ohio.gov.
- If the taxpayer agrees with the total amount owed as calculated on ODT's CP2000 billing notice, they can use one of the options below to pay the unpaid balance due:

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

- Go to the home page at tax.ohio.gov and click "Pay On-Line" or use this link to access: http://www.tax.ohio.gov/ohio_individual/individual/filefaster.aspx
- Click "Ohio ePayment"
 - Enter User ID and Password. If not previously 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 view payments and/or 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
- Select one of the following:
 - State of Ohio Individual Income Tax Billing Notice Payment (option 3)
- Enter Social Security Number and first three letters of last name
 - Enter the Notice ID 2001 for CP2000

- Enter Tax Year noted on the billing notice

**Note: Payments made by electronic check are free. There is a convenience fee of 2.5% or \$1.00 (whichever is greater) for processing credit card payments. The State of Ohio does not receive any portion of this fee.*

OPTION 3 - Pay by Paper Check

- Write a check for each balance due and include a completed [IT 40 P Income Tax Payment Voucher](#) for the appropriate year.
- Mail your check and payment coupon to the address listed on the coupon.

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 3%.
- Late payment penalty is double the amount of interest due.

ODT offers interactive notices and a tutorial for each billing notice sent out for Individual and School District Income Tax. You can obtain more information about the billing notice from tax.ohio.gov and select [Self-Help eLibrary](#) and select the appropriate Notice #:

- Notice 2001 – CP2000 Billing

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