



CP2000 Notice / Unreported Income billing program

Did you receive a CP2000 billing notice from the Ohio Department of Taxation?

Starting September 29, 2015, the Ohio Department of Taxation (ODT) began mailing out CP2000 billing notices to taxpayers that have not filed an amended Ohio Individual Income Tax Return Form IT-1040X that 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 administrated by the Compliance Division and is authorized under 6103(d) of the Internal Revenue Code.

To avoid an assessment, you must respond to the CP2000 billing notice immediately.

- If you agree with the total amount owed as calculated on ODT's CP2000 billing notice, please visit tax.ohio.gov select the [Online Services](#) page to remit payment.
- If you are disputing the amount of unreported income, you must obtain a Tax Account Transcript **from the IRS**. File Form 4506-T with the IRS to obtain this Tax Account Transcript. After you have received the Tax Account Transcript from the IRS, please send a copy of the Tax Account Transcript along with a copy of your CP2000 billing notice to the Compliance Division using the address indicated at the top of the CP2000 billing notice.
- If there are additional changes that you desire to make to your original IT-1040 return for the same taxable year, you 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.

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

- The interest rate of 3%.
- Late payment penalty is double the interest rate.

The Ohio Department of Taxation is **not** authorized to set up a payment plan.

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

ODT offers interactive notices and a tutorial for each billing notice sent out for Individual and School District Income Tax. You can get more information on the billing notice from the [Self-Help eLibrary](#) . Please select the following Notice #:

- Notice 2001 – CP2000 Billing

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