



PO Box 182048
Columbus, OH 43218-2048
tax.ohio.gov

NAME
ADDRESS
CITY, ST, ZIP

Month 00, 2016
Contact ID:

RE: Year, Make, Model
Purchase Date:
County:
Tax Rate:
Audit Type: Office Audit
Assessment # 100000XXXXXX

Title #:
VIN:

Pursuant to section(s) 5703.261, 5739.12, 5739.13, 5739.132, 5739.133, 5739.15, 5739.33, 5741.11, 5741.12, 5741.13, 5741.14, 5740.07, 5741.25 of the Ohio Revised Code (R.C.), the Tax Commissioner Hereby Certifies the Following:

Table with 2 columns: Description, Assessment. Rows include Tax Due Amount, Pre-Assessment Interest, Assessment Penalty on Tax, Totals, Less Total Payment(s) & Credit(s), and Balance Due.

Notice to taxpayers in Bankruptcy: this assessment is a notice of tax deficiency, permissible pursuant to 11USC 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 instructions on the following page.

ASAT0001

Ohio Universal Payment Voucher
Assessment Payment (22)
Use Tax (605)

Reporting Period:

Account #
Contact ID:
Assessment #:

NAME
ADDRESS
CITY, ST, ZIP

\*\*\*\*STATE USE ONLY\*\*\*\*

DO NOT fold or staple...

Ohio Department of Taxation
PO Box 182048
Columbus, OH 43218-2048

Amount Owed: \$

Enter Amount Paid: \$

## IMPORTANT INFORMATION ABOUT YOUR [ASSESSMENT](#)

### GENERAL INFORMATION:

You have sixty (60) days from the date shown on the enclosed tax assessment to pay the [assessment](#) in full without additional interest. The [Tax Department](#) does not arrange for installment payments; however, you may make partial payments anytime and they will be credited against the amount you owe. The [assessment](#) becomes final and is sent to the [Attorney General's Collection Enforcement Section](#), sixty (60) days from the date you receive this [assessment](#). 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.

### AUDIT TYPE DEFINITION:

**Office Audit** - The [assessment](#) was issued as a result of an office audit conducted by a Tax Commissioner Agent on behalf of the Tax Commissioner.

### IF YOU DISAGREE WITH THE [ASSESSMENT](#):

You have sixty (60) days from the date you received this [assessment](#) to file a [Petition for Reassessment](#) with the Compliance Division, [Ohio Department of Taxation](#), PO Box 2678, Columbus, OH 43216-2678. The petition must be in writing and signed by you or your authorized agent.

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.

If you disagree with the details of the title transfer, please send a completed [questionnaire](#) and acceptable supporting documentation. The [questionnaire](#) is located on our website at: [tax.ohio.gov](http://tax.ohio.gov). Acceptable documentation includes a bill of sale, notarized statement from seller, proof of payment (i.e. cancelled check), proof of trade value, etc. Please note a receipt from the clerk of court or title agency is not acceptable documentation.

### PAYMENT REQUIREMENTS:

**Generally**, no payment is required. However, the amount assessed must be paid no later than the last day the [petition](#) may be filed if:

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, except if the person had no nexus or if a properly completed return would result in a liability of one dollar or less.
3. The Tax Commissioner determined that the filed return was false, fraudulent or frivolous.

### PAYMENT

**Mail payment coupon and payment** in the return envelope provided

**Make Check Payable to:** "Treasurer – State of Ohio"

### A NOTE ABOUT [INTEREST](#)

Interest accrues at the rate prescribed by [Ohio Revised Code 5703.47](#) on the portion of the assessment tax. 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.

### [PENALTY](#)

Assessment Penalty on Tax – Please see audit documentation for an explanation of this amount.

If you have any questions, please contact us.

Compliance Division  
Vehicle.Group@tax.state.oh.us  
Phone: 1-888-297-7150  
Fax: 1-614-387-1847  
TTY/TDD: 1-800-750-0750