



City of Ashtabula Income Tax Division

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Frequently Asked Questions

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1. Why am I getting prior-year failure-to-file notice and non-filing assessment now?

The Finance Department has gone through a restructuring process and now has a capacity to address potential and pending income tax-filing issues.

If an account has not filed a return and should have, the City of Ashtabula, in the case of fraud, failure to file a return, or the omission of more than 25% or more of income required to be reported, has 6 years to pursue an account that has not filed after the commission of the offense. (ORC 718.12).

You are receiving this notice because your account has not had a tax return filed and an explanation has not been provided.

2. How many days do I have to respond and file my taxes after I receive failure-to-file notice?

A taxpayer has 15 days from the postmark date to respond to a failure to file notice before a non-filing assessment is issued.

3. What happens if I delay responding and filing my taxes after a failure-to-file notice?

The Income Tax Administrator will issue a non-filing assessment.

4. How much time do I have to take an action after I receive my non-filing assessment?

A taxpayer has 60 days from the postmark date to take action.

5. What happens if I delay responding to a non-filing assessment?

The Income Tax division will certify non-filing account balances to the Ohio Attorney General's Office for collection.

6. How were my taxes due calculated?

We use a conventional approach and conservative formulas:

Median per capita income (www.census.gov) x 1.8% city income tax rate x # of years

OR

Median household income (www.census.gov) x 1.8% city income tax x # of years

7. Do penalties and interest accrue?

Yes, penalties and interest accrue.

8. Will my balance due be reassessed if I file?

Yes, all balance due amounts will be recalculated once a taxpayer files taxes.

9. Will my debt go away if I file?

The debt may go away if a taxpayer does not owe taxes.

10. Are payment plans available?

Yes, payments plans are available for individual taxpayers only.

11. What documents do I need to bring?

Copies of Tax Form 1040 and W2s are required for processing. Schedule C or Schedule E losses CANNOT offset W2 income. Copies of schedules must be attached to the return for processing.