



Department of Taxation

Office of Agency Performance
Internal Audit Division
4485 Northland Ridge Blvd.
Columbus, Ohio 43229-5404

(614) 466-3020
www.tax.ohio.gov

LTW@tax.state.oh.us

An Equal Opportunity Employer

Limited Tax Waiver
Government Agency Use Only

I (we) hereby authorize the Tax Commissioner or his/her designee to review the records of the Ohio Department of Taxation (ODT) concerning my (our) compliance requirements for timely filing and, if applicable, payment of personal income taxes, as well as timely filing and, if applicable, payment of school district income taxes if I (we) reside(d) in a taxing school district.

I (we) authorize the Tax Commissioner or his/her designee, on the basis of this review, to complete the "Official Use Only" portion of this form and send it to the Director of _____ (Government Agency Required) or his/her designee. In making this authorization, I (we) expressly waive the confidentiality provision of Ohio law which would otherwise prohibit such disclosure and release the Ohio Department of Taxation and its employees from any and all liability with respect to the limited disclosure outlined below and authorized herein.

Please fill out the following fields:

Applicant's Printed Name Applicant's Signature Applicant's SSN Date

Are you currently in an active/open bankruptcy status? Yes _____ No _____

Spouse's Printed Name Spouse's Signature Spouse's SSN Date

***Note:** The signature and SSN of a spouse is required if this release pertains to Married Filing Jointly Personal Income Tax and School District Income Tax returns for the four years within statute.*

Previous addresses in the past five (5) years. Include dates of residence, city, and state (required):

Official Use Only: Do Not Write Below This Line.

I have reviewed the Personal Income Tax and, if applicable, School District Income Tax filing and payment history securely maintained by the Ohio Department of Taxation as requested and approved by the individual(s) listed above. Based upon this review, I find the following:

_____ No further information is necessary at this time.

_____ Further information is required at this time. Applicant must contact ODT Liaison.

Date _____ Ohio Department of Taxation Liaison _____



Ohio

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Limited Tax Waiver Program Highlights

Government Agency Use Only

Through the Limited Tax Waiver (LTW) Program, the Department of Taxation (ODT) investigates if job applicants are in compliance with their Ohio personal and school district income tax obligations. In order to expedite the review process and provide improved securities, the Department has established secure aspects of the LTW Program. Below are the highlights to follow when completing the LTW form:

- The LTW form must be transmitted from an e-mail account associated with the requesting Government Agency. In addition, the request should identify the Government Agency contact information and their position.
- The LTW form must be completed in its entirety, including identification of the Government Agency which submitted the form (required).
- The LTW form requires the applicant to disclose 5 years of previous addresses.
- The LTW form must contain the spouse's signature, for all applicants who have filed Married Filing Joint (MFJ) tax returns in any of the four years within statute.
- In the event the LTW form is incomplete or improperly submitted, it will be returned to the requesting Government Agency and no further action will be taken.
- The completed LTW form contains Sensitive/Confidential Personal Information (CPI), and must be sent via encrypted or secure e-mail, using the dedicated LTW e-mail address: LTW@tax.state.oh.us.
- The Internal Audit Division of ODT has phased out facsimile transmission; therefore, any LTW requests faxed will not be received or processed.
- The following timelines have been established for processing "Not Cleared" situations:
 - In the event an applicant is identified as having an apparent outstanding tax issue, the applicant must contact the Department's LTW Liaison within 7 days of the response provided to the requesting Government Agency contact. It is therefore important that the applicant be immediately advised of the need to contact the LTW Liaison. This information is provided in the e-mail notifying the Government Agency of the "Not Cleared" status.
 - Provided the applicant makes timely contact (which is typically the case); they will be given up to 14 days to resolve the apparent tax issue. If the applicant does not make the necessary contact within 7 days and/or does not resolve the outstanding tax matter within the 14 days allotted, the Department will provide notice to the requesting Government Agency that the LTW request will be considered closed without a tax clearance. Once closed, a new LTW form must be submitted to the Department if the Government Agency wishes to allow the applicant to seek tax clearance.

If you have any questions regarding the above highlights, please contact the ODT LTW Liaison at (614) 466-1148.