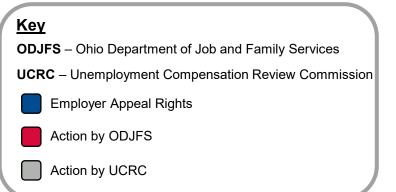
Overview of the Tax Appeals Process ODJFS reviews **ODJFS Unemployment** Employer can file an appeal and sends a Insurance office issues appeal to the **ODJFS** Director's an Employer Tax Legal Office (Appeal Reconsidered Decision with appeal must be made in 30 Decision to employer days) rights with appeal rights UCRC sends a notice UCRC sends a

Decision to ODJFS and the employer UCRC sends a notice of upcoming hearing to ODJFS and the employer and holds a hearing

Employer can file an appeal to **UCRC** (Appeal must be made in 30 days)

ODJFS or the employer can file an appeal to **Franklin County** Court of Common Pleas



This overview of the process does not list all of the requirements for an appeal