



Department of  
Taxation

Joseph W. Testa, Tax Commissioner

Date: November 18, 2014

**Employer & School District Withholding Taxes:  
Electronic Filing Requirement Change- Effective January 1, 2015**

Ohio's employer and school district withholding tax filing and payment requirements have changed, effective January 1, 2015. Ohio Administrative Code 5703-7-19 was finalized on November 13, 2014. In accordance with this rule, employers are now required to file and remit payment for state and school district income tax withholding returns using the Ohio Business Gateway. This requirement applies to all withholding tax returns that are filed and paid on or after January 1, 2015.

For assistance with Ohio Business Gateway registration, or to log-in, please visit them at <http://business.ohio.gov/efiling/transactions/withholding>. For assistance with navigation, filing a return and/or remitting payment, please visit our Self Help eLibrary at [http://www.tax.ohio.gov/self\\_help/self\\_help\\_obg.aspx](http://www.tax.ohio.gov/self_help/self_help_obg.aspx)

Please note that any employer required to file and pay employer withholding tax returns electronically may apply to the tax commissioner to be excused from the requirement. The request must be made using the Ohio form [WT OOR](#). This form may be obtained through the Forms portal of our website at [tax.ohio.gov](http://tax.ohio.gov), or by requesting one through our automated request line at 1.888.405.4039- option 1.

If you have any questions about this communication, please contact us at 1.888.405.4039 or by clicking on Contact Us through our website at [tax.ohio.gov](http://tax.ohio.gov).