

Ohio Form WT 8655, Withholding Tax Payroll Service Company Authorization and Release

Q #1 – What is Ohio form WT 8655 and for what purpose is it used?

A: Ohio form WT-8655 is a Reporting Agent authorization which designates the employer's Reporting Agent/Payroll Provider for employer withholding taxes. The form is completed by the employer and given to the employer's Reporting Agent.

The authorization provides a Reporting Agent with limited power of attorney with the authority to sign and file Ohio employer and school district withholding tax returns and make corresponding deposits on behalf of its client employer.

A valid authorization form also enables the Ohio Department of Taxation to provide the Reporting Agent information pertaining to the client employer's deposits and filings, deposit frequencies, and all of its other employer and school district withholding tax matters.

Q #2 - Should the employer send the completed Form WT 8655 to the Ohio Department of Taxation?

A: No. The employer should give the completed form to their payroll provider. The payroll provider will provide a copy of the authorization form to the Ohio Department of Taxation upon the department's request.

Q #3- What is the process for the Reporting Agent/Payroll Provider?

A: The Reporting Agent may request that their client employers complete Ohio form WT 8655. The form must be completed for all client employers for whom the Reporting Agent will request information from the Ohio Department of Taxation. The Reporting Agent need not submit the form to the department unless the department requests the form. If the form is requested, it must be provided to the department within 24 hours of the request.

If the Reporting Agent will not be requesting information from the Ohio Department of Taxation on behalf of client employers, then the Reporting Agent need not obtain a completed authorization form from each client employer.