

# Ohio IT 3 Transmittal of Wage and Tax Statements

## Instructions for IT 3

- Filing Deadline:** Ohio IT 3 must be filed by all employers by the last day of January of the succeeding calendar year or within 15 days after discontinuation of business.
- What must be filed along with the IT 3:** Employers who issue 250 or more W-2 forms and/or issues 250 or more 1099-R forms must send this information to us on magnetic media using an approved format (see below). We also encourage smaller employers to send us the W-2/1099-R information on magnetic media using the same format. We no longer require paper copies of these W-2/1099-R forms to be sent to us.  
**Note:** Complete box #1 on the IT 3 to indicate the total number of tax statements issued, even if you do not submit the W-2/1099-R on magnetic media.
- Amending the IT 3:** An amended IT 3 must be filed when there is a change to the Ohio or school district tax liability. To indicate the form is amended, write "AMENDED" to the right of the FEIN box. Paper copies of W-2C issued to employee(s) must be attached to the amended IT 3.
- Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted at [tax.ohio.gov](http://tax.ohio.gov). Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G), which is available at [www.irs.gov/pub/irs-pdf/p1220.pdf](http://www.irs.gov/pub/irs-pdf/p1220.pdf).
- Media Types Accepted:** The Ohio Department of Taxation currently accepts CD-ROM only. A fully completed Ohio IT 3 must accompany all magnetic media. Online submission of W-2 forms is not available at this time.
- Additional Information:** Note that employers are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of the IT 3. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request this information periodically when conducting compliance programs.
- Mailing of IT 3 with CD-ROM:**

Using the U.S. Post Office:  
Ohio Department of Taxation  
P.O. Box 182667  
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:  
Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229-6596

 **Cut on the dotted lines – DO NOT USE PENCIL to complete this form.**

## Transmittal of Wage and Tax Statements

**OHIO**  
**IT 3**  
Rev. 1/19

 Ohio Withholding Acct. No. Tax Year FEIN

**Do  
NOT  
fold  
form.**

Name
Address
City, state, ZIP code

<input type="checkbox"/> Check here if <b>magnetic media</b> is enclosed.	Due on or before:
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I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party \_\_\_\_\_ Title \_\_\_\_\_

SSN \_\_\_\_\_ Date \_\_\_\_\_

1. Number of tax statements  
(Combined W-2 or 1099-R)

2. Total Ohio employee compensation \$

3. Total Ohio income tax liability \$

4. Total Ohio school district tax liability \$

**DO NOT SEND PAYMENT WITH THIS FORM.** Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.