

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 60 days after discontinuation of business.
- Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using an approved format. Employers that issue less than 250 W-2 forms and issuers less than of 250 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media.
Note: Complete box #1 to indicate the total number of tax statements issued, even if you do not submit the data electronically.
- Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at 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.
- Media Types Accepted:** The state of Ohio Department of Taxation currently accepts CD-ROM. We no longer accept 3 1/2" diskettes nor 3490 or 3590 tape cartridges. A fully completed Ohio IT 3 must accompany all magnetic media.
- Additional Information:** Note that you 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 this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099-Rs 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



Ohio Withholding Acct. No.		Tax Year	Transmittal of Wage and Tax Statements	FEIN	OHIO IT 3 Rev. 11/16
Do NOT fold form.	Name		1. Number of tax statements (Combined W-2 or 1099-R)		
	Address		2. Total Ohio employee compensation		
	City, state, ZIP code		3. Total Ohio income tax liability		
	4. Total Ohio school district tax liability				
<input type="checkbox"/> Check here if magnetic media is enclosed.		Due on or before:			
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		
DO NOT SEND PAYMENT WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.					