Ohio IT 3

Transmittal of W-2 and 1099-R Statements

Instructions

1. **Filing Deadline:** The Ohio IT 3 must be filed by January 31st or within 60 days after discontinuation of business. If filing an IT 3 for tax year 2021, the Ohio Department of Taxation has extended the deadline to March 2, 2022.

2. **Filing Instructions:** Since all employers are required to file their Ohio employer and school district withholding returns and payments electronically, all employers, retirement system payers and or third-party administrators that issue 10 or more W-2s and/or 1099-Rs will be required to upload their W-2/1099-R information electronically through the Ohio Business Gateway.

   - Those employers/payers who issue less than 10 W-2s and/or 1099-Rs that choose not to file their W-2 and/or 1099-R information through the W-2/1099 Upload will be required to file a paper version of the IT 3 AND attach a copy of the W-2s and/or 1099-Rs that were issued to employees/payees.
   - The option to submit W-2/1099-R information via CD has been eliminated.
   - Corrected W-2s must be submitted by paper with an IT 3.
   - ODT does not currently accept electronically filed Corrected W2s.
   - Employers/payers/administrators who submitted their information through the W-2/1099 Upload do not need to file a paper IT 3 since the W-2/1099 Upload feature creates an IT 3 from the W-2/1099 information submitted.

3. **Approved Format:**
   - Those submitting W-2s and/or 1099-Rs should refer to the specifications located on the W-2 1099 Information Page.

4. **Additional Information:** You are required to maintain tax records, including W-2 and 1099-R information for at least four years from the due date.

5. **Mailing of IT 3:**

Using the U.S. Postal Service:
Ohio Department of Taxation
PO Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Postal Service:
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. 12/21

Ohio Withholding Account Number

Tax Year **FEIN**

Name

Address

City, State, ZIP code

Do NOT fold form.

Check here if corrected IT 3

When filing the paper IT 3 attach the corresponding W-2s and/or 1099s

1. Number of tax statements issued **(Combined W-2s and/or 1099s)**
2. Total Ohio employee compensation $
3. Total Ohio income tax liability $
4. Total Ohio school district tax liability $

Due on or before January 31.
Do not submit payments with this form

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 SSN

Title Date

303