

**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

**Do  
NOT  
fold  
form.**

Name
Address
City, State, ZIP code

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 \$

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 \_\_\_\_\_

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