



Department of
Taxation

Employers/Payroll Providers: the filing due date of the IT 3/W-2s has changed to January 31

Effective for the filing of the 2016 IT 3 (Transmittal of Wage & Tax Statements) and the accompanying W-2s (see Note below), the filing due date is now January 31, 2017. Along with the Federal government's passing of the Protecting Americans from Tax Hikes (PATH) Act, this will aid in the Ohio Department of Taxation's (ODT) commitment to preventing taxpayer fraud. This filing due date is codified in section 5747.07(E)(2) of the Ohio Revised Code.

Note: Employers with 250 or more W-2 forms must send this information to us on magnetic media using an approved format (SSA's EFW2). ODT has waived the requirement for employers that issue less than 250 W-2 forms to send paper copies, but you are encouraged to send this W-2 information to us on magnetic media.