

Electronic filing is mandatory for employer withholding and employer withholding school district tax accounts.

**Please visit the following links
for the instructions or online filing with the Ohio Business
Gateway:**

Employer Withholding Instructions:

https://www.tax.ohio.gov/Portals/0/employer_withholding/2018%20year/WTH_Instructions_2018_FS_020218.pdf

Online Filing:

<http://www.business.ohio.gov>