Ohio – Department of Taxation Provides Guidance on Change to Filing Requirements

Ohio | Department of Taxation

The Ohio Department of Taxation (ODT) is notifying all Professional Employer Organizations and Professional Employer Organization Reporting Entities (hereinafter referred to as a "PEO") by email and letter of a change in the method for filing reports on the businesses they represent (client-employers) with ODT. This reporting requirement, which was enacted in 2013 (see Ohio Revised Code section 5747.07(J)(2)), requires that the PEO provide the following information for each of their client-employers:

1. The name, address, charter number (if applicable) and federal employer identification number (EIN) for each client-employer,
2. The start date that each client-employer became a client of the PEO, and if applicable, the date such client relationship was terminated and/or ceased doing business, and
3. The names and mailing addresses of the CEO and CFO of each client-employer.

To facilitate this reporting, ODT has created a new macro-enabled Excel spreadsheet template for PEOs to use. The template, instructions on how to complete it, and how to export the TXT file to ODT are available at the following URL: https://www.tax.ohio.gov/business/peoreporting.aspx

By April 30, 2018, each PEO must complete this spreadsheet for all client-employer information from January 1, 2013 (or the date after 1/1/2013 when the PEO began business in Ohio) through March 31, 2018. ODT has designed the spreadsheet to capture all client-employer information for the above mentioned reporting period including all items listed in #1-3, above. Once the spreadsheet has been completed, the PEO must transmit the TXT file to ODT via secure FTP server using the following URL: https://sftp01.tax.state.oh.us:8443/webclient/Login.isf.

Subsequent quarterly reports must be filed by the PEO on or before the last day of the month following the end of each calendar quarter (due by April 30; July 31; October 31 and January 31) using the same spreadsheet template. The spreadsheet has also been designed for PEO's to report any changes to their client-employer information during each quarter, including the adding of client-employers and respective start date(s); the date any client-employer relationship was terminated and/or the client-employer ceased doing business (if applicable); as well as any changes to the client-employer's CEO and/or CFO's names and addresses

If you have any questions regarding this PEO report, please contact ODT at 1-800-304-3211.

If you have questions, please contact CCC for assistance.