



Ohio Administrative Code

Rule 5703-7-06 Personal income tax form required for withholding purposes.

Effective: September 18, 2020

Pursuant to the authority granted under division(B) of section 5747.18 of the Revised Code, Ohio employers and employees shall utilize Ohio form IT-4 for the purposes of the withholding required under section 5747.06 of the Revised Code.

(A) The employee must include the name and number of the school district in which the employee resides.

(B) The employee is entitled to the number of withholding exemptions shown on his or her properly completed IT-4. If such form is not properly completed by the employee and timely submitted to the employer, the employer shall withhold under section 5747.06 of the Revised Code on behalf of the employee without exemptions.
