Department of Taxation

2025 IT/SD Waiver

Waiver from the Electronic Filing Requirement

25340102

Paid preparers who prepare more than 11 Ohio income or withholding tax returns for the calendar year must electronically file all returns. If you use a paid preparer but you are unwilling or unable to file electronically, you **must** include a copy of this form with **each** Ohio IT 1040, SD 100, IT 4708, IT 1140, IT 4738, or IT 1041 you file by paper.

Part I – Taxpayer or Pass-Through Entity (PTE)

Note: Estates must use a Federal Employer Identification Number (FEIN); do not use a Social Security Number (SSN) in the ID field below.

Taxpayer or PTE ID (SSN or FEIN)

Taxpayer or PTE name

Part II – To be completed by the preparer

Business Name

FEIN

Business Address

City

State

Zip Code

Preparer Name

PTIN

P

Reason (check at least one)

- ☐ Taxpayer or PTE elects not to file electronically
- ☐ Individual is a victim of identity theft
- ☐ Return cannot be filed electronically; MEF rejection error code (if applicable):

Part III – Signature of taxpayer or PTE representative (required)

By signing below, I acknowledge that I do not want to, or my preparer cannot, electronically file my Ohio tax return.

Signature

Print name of PTE representative

Federal Privacy Act Notice: Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. 42 U.S.C. 405 and Ohio Revised Code sections 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Do not write in this area; for department use only.