City of Columbus
Income Tax Division

Instructions for Form IR-42

Application for Filing Extension

For use in preparing
2016 Returns

The City of Columbus administers the municipal income tax for Columbus, Brice, Canal Winchester, Groveport, Harrisburg, Marble Cliff and Obetz.

It is important that a completed return be filed on or before the due date as prescribed by Columbus City Codes. It is important that a completed return be filed on or before the due date as prescribed by Columbus City Codes. Per Columbus City Code §362.094(A), any business that has duly requested an automatic six-month extension for filing the businesses federal income tax return shall automatically receive an extension for the filing of the city income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

If an extension payment needs to be made, or an extension has not been requested or granted by the Internal Revenue Service and you are unable to prepare an accurate return for filing on the due date, this form must be filed and the tax thereon paid by the date the return is normally due.

Part 1: Account Information

1. Please enter the information in the spaces provided for name, address and Social Security Number.

2. Check the appropriate box that corresponds to the filing status.

3. List the city or cities of income.

Part 2: Extension Information

Column 1 - Enter estimated total taxable income.

TAX RATE - Use tax rate as indicated on appropriate city line.

Column 2 - Enter the estimated tax due - Column 1 multiplied by appropriate tax rate.

Column 3 - Enter all city tax paid on your current estimate and/or any overpayment credits.

Column 4 - Enter net tax due - Column 2 minus Column 3.

The alternate city line is used by residents of the municipalities listed in Part 2 to report tax due to their resident city on income earned in another municipality with a lesser tax rate. For example, a resident of Columbus (a 2.5% city) working in Harrisburg (a 1% village) would owe Columbus alternate city tax at a tax rate of 1.5%.

Total all net tax due and enter in the “Payment” box provided.

Signature

Signature on Form IR-42 shall be that of the individual taxpayer (and spouse, if applicable).

Payment accompanying this request must be an amount equal to the additional liability as shown on the face of this form plus the unpaid balance, if any, on the original declaration. Interest accrues on the unpaid balance from the original due date.

FOR ADDITIONAL INFORMATION CALL (614) 645-7646.

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