City of Columbus
Income Tax Division

Instructions for Form BR-18J

Joint Economic Development District/Zone (JEDD/JEDZ)

Quarterly Statement of Estimated Income Tax Due

For use in preparing
2017 Returns

Businesses, such as corporations, s-corporations, partnerships, trusts, and limited liability companies use Form BR-18J for remitting estimated tax payments. Self-employed individuals should use Form IR-18. Using our official forms (including any preprinted forms) will speed the processing of payments, and will help prevent common errors that can result in audit notices. If necessary, cross out any errors on the preprinted forms and print the correct information. Add any missing items, such as your suite number. If the address on the preprinted form is not correct, cross out the old address and print the new address. In addition, complete **Form IT-9J: Change of Address** which is available for download at ***www.columbustax.net***.

Unlike the Federal Internal Revenue Code §6655(e), the Columbus City Codes make no provision for calculating estimated tax payments based on an "annualized income installment method". The Columbus City Codes §362.07 and Obetz Tax Codes §182.07 require that each estimated tax payment "be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax" and that a declaration of estimated tax which is less than 9**0%** of the tax shown on the final return shall not be considered filed in good faith. Thus, even if a business is seasonal, city estimated tax payments cannot be based on quarterly earnings, but instead must be based on estimated annual taxable income.

Who Must File

Every taxpayer (other than a self-employed taxpayer) who engages in any business, profession, enterprise or activity subject to the tax imposed upon net profits must file a declaration of estimated taxes using Form BR-21J (which serves as voucher one). Thus, Form BR-21J must be filed even if you are a pass-through entity for Federal and State income tax purposes. If you do not pay the total amount of estimated tax with Form BR-21J, you must remit your installment payments using Form BR-18J.

When to File

Form BR-21J, which serves as voucher one, must be filed by the fifteenth day of the fourth month of your tax year (even if you are on Federal extension). For calendar year taxpayers, this would be April 15th. Form BR-18J Vouchers 2, 3, and 4 are due on the 15th day of the sixth, ninth and twelfth month of your tax year. For calendar year taxpayers, the payment and vouchers are due on the 15th day of June; September and December. Failure to make timely payments of estimated city taxes may result in penalty and interest assessments.

Make payable to: **CITY TREASURER**
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, OH 43218-2158

NOTE *Do not send cash through the U.S. Mail.*

Specific Instructions

Line 1
Indicate the amount of the installment.

Line 2
Indicate the amount of unused credit (including pre-payment amounts made on an earlier voucher), if any, to be applied to this installment. Credit for overpayment of your prior year's taxes may be applied entirely to the first installment made with Form BR-21J, or apportioned to each installment made with Form BR-18J.

Line 3
Subtract line 2 from line 1. This is the amount of payment due. Your payment should match this amount.

Rev. 10/12/16