

# Instructions for Form IR-42

## Application for Filing Extension

For use in preparing  
**2018** Returns

### What's New?

**Columbus will no longer administer for other municipalities.** Effective January 1, 2019, the City of Columbus will no longer administer income tax for the municipalities listed below. Please visit the new administering agencies' websites provided below to file tax returns, make payments, or find more information after this date.

[Regional Income Tax Agency \(RITA\)](#)

- Brice
- Canal Winchester
- Groveport
- Harrisburg

[Central Collection Agency \(CCA\)](#)

- Marble Cliff
- Obetz
- Prairie-Obetz JEDZ

Please note: the City of Columbus will still administer income taxes for the North Pickaway County and Prairie Township Joint Economic Development Districts (JEDDs).

### General Instructions

This form is used to request a filing extension for the Columbus IR-25.

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 individual that has duly requested an automatic six-month extension for filing the individual's 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 A: Account Information

1. Enter name, address and Social Security Number in the spaces provided.
2. Check the appropriate box that corresponds to the filing status.
3. List the city or cities of income.

### Part B: Extension Information

- Column 1 - Enter estimated total taxable income.
- Column 2 - Enter the estimated tax due - Column 1 multiplied by Columbus 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.

Total all net tax due and enter in the "Payment" box.

### Part C: 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.**