

Instructions for Form BR-21

Declaration of Estimated Income Tax

For use in preparing
2019 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).

Filing and Paying

All business enterprises shall file a declaration estimating annual income and the amount of tax due thereon. The taxpayer's annual estimated tax liability shall be divided by four (4) to determine the amount of tax which should be paid quarterly on an estimated basis. The declaration (Form BR-21) should be filed by the 15th day of the fourth month of the business's tax year. For calendar year taxpayers, this is April 15th. The first quarter payment should be submitted with the declaration. No extensions of time to file or pay will be granted.

Each subsequent quarterly payment should be filed using the form BR-18 vouchers. The second, third, and fourth payments are due the 15th day of the sixth, ninth and twelfth month of the business's year. For calendar year taxpayers, the payments are due on the 15th day of June, September, and December. Each estimated tax payment made using form BR-18 must be accompanied by a payment of at least one-fourth (1/4) of the total

estimated tax shown on the business's BR-21 declaration of estimated income tax.



For additional payment vouchers, please visit our website at www.columbusax.net and download Form BR-18.

NO Payment Enclosed:

Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

Payment Enclosed:

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

Calculation of Estimate

To be considered as filed in good faith and not subject to penalty and interest charges, timely estimated tax payments must not be less than 90% of the total tax liability shown in Column C on the business's final return. We will also consider timely estimated tax payments equal to the previous year's tax liability as filed in good faith, and thus not subject to penalty and interest.

Failure to make timely estimated tax payments will result in penalty and interest assessments. A penalty of 15% and interest (rates may vary annually) will be assessed on all estimated tax payments which are underpaid and/or not timely received.

Amended Declaration

An Amended Declaration may be filed by each quarterly due date to increase or decrease the original declaration as deemed necessary. To file an Amended Declaration, use Form BR-21 and mark the box at the top right portion of the form designated as "AMENDED". If an amended declaration is filed, the amended balance of estimated tax should be paid in equal installments on or before the remaining payment dates. If no amended declarations are filed, it shall be assumed that estimated income in the amount shown on the original declaration is earned ratably throughout the year. Documentation may be requested to verify the date and nature of unanticipated income resulting in the filing of an Amended BR-21.