

Instructions for Form IR-18

Quarterly Statement 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).

General Instructions

Individual filers should use Form IR-18 for remitting quarterly estimated tax payments.

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 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 90% of the tax shown on the final return shall not be considered filed in good faith. Thus, even if you earn your income unevenly throughout the year, 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 anticipating any taxable income not subject to withholding by their employer or 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 IR-21 (which serves as voucher one). Thus, Form IR-21 must be filed if you are self-employed, own rental property, are a partner in a partnership, and/or work for an employer who is not withholding the correct amount of city tax. If you do not pay the total amount of estimated tax with Form IR-21, you must remit installment payments using Form IR-18.

When to File

Form IR-21, which serves as voucher one, must be filed by April 15th (even if you are on Federal extension). Form IR-18 vouchers 2, 3, and 4 should be filed with the appropriate payments, and are due on the 15th day of June, September, and January. 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, Ohio 43218-2158



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

Line Instructions

Line 1

Indicate the amount of the installment.

Line 2

Indicate the amount of unused credit (including prepayment 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 IR-21, or apportioned to each installment made with Form IR-18.

Line 3

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