

Instructions for Form IR-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).

How are local taxes determined?

Persons either working or living within Columbus areas are liable for the income tax (2.5%) shown on Form IR-21.

Every taxpayer having or 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, 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 that should be paid quarterly on an estimated basis.

Example: If a taxpayer's estimated income is \$40,000 @ 2.5% tax rate, the tax estimate due for the year is \$1,000. The taxpayer would pay \$250 in April, June, September, and January for a total estimated payment of \$1,000.

Filing and Paying

The declaration and 1st quarterly payment should be filed on Form IR-21 by April 15 (even if you are on Federal extension). Each declaration must show a credit and/or be accompanied by a payment of at least one-fourth (1/4) of estimated annual tax.

Each subsequent quarterly payment should be filed using the appropriate Form IR-18 vouchers. The second, third, and fourth payments are due on the 15th day of June, September, and January. Failure to make timely payments of estimated city taxes will result in penalty and interest assessments.



For additional payment vouchers, please visit our website at www.columbus-tax.net and download Form IR-18.

An Amended Declaration may be filed to increase or decrease the original declaration of estimated tax. To file an Amended Declaration using Form IR-21, mark the box at the top right portion of the form designated as "AMENDED".

Calculation of Estimate

Total annual estimated tax should be calculated by multiplying total taxable income (Column D) by 2.5% and deducting in Column F tax withheld, paid by partnership on behalf of taxpayer (residents only) or paid to other cities not reportable on this form. Divide this figure (Line 1) by 4 to determine quarterly installment payment. The first payment less credits from overpayment of previous year's return, if any, shall be paid with this declaration (Line 5).

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 as shown in Column E on the final IR-25 annual return. Both tax withheld and estimated payments may be applied to this 90% factor. We will also consider current year estimate payments timely made which equal or exceed 100% of the taxes as shown on the previous year's return (Column E) as a good faith estimate and not subject to penalty and interest charges for underpayment of estimated tax.

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