

# Instructions for Form BR-18J

## Joint Economic Development District (JEDD) 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

Businesses, such as corporations, s-corporations, partnerships, trusts, and limited liability companies use Form BR-18J for remitting estimated tax payments. Self-employed individuals (Schedule C filers) should use Form IR-18J.

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 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 is April 15<sup>th</sup>. Form BR-18J Vouchers 2, 3, and 4 are due on the 15th day of the sixth, ninth, and twelfth month of the business's tax year. For calendar year taxpayers, the payment and vouchers are due on the 15<sup>th</sup> 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



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

### Line Instructions

#### Line 1

Select Calendar or Fiscal Year filing. If filing fiscally, indicate fiscal year begin and end date (MM/DD/YYYY).

#### Line 2

Indicate amount of quarterly payment installment.