

# Instructions for Form IT-15

## Employer's Deposit of City Income Tax Withheld

### Do I Need to File?

You must remit withheld income tax using Form IT-15:

- **Semi-monthly** if the total taxes withheld or required to be withheld exceeded \$11,999 last calendar year or \$1,000 during any month in the preceding calendar year.
- **Monthly** if the total taxes withheld or required to be withheld exceeded \$2,399 last calendar year or \$200 during any month of the prior quarter.

Do not use Form IT-15 if:

- You are required under Section 6302 of Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute, to deposit by electronic funds transfer employment taxes by the close of the day following the accumulation of those taxes.
- You do not meet the semi-monthly or monthly deposit requirements outlined above.
  - Instead, remit the tax quarterly using Form IT-11, Quarterly Return of City Tax Withheld.

Form IT-15 can be filed online using the Payment Portal application at [www.columbus.gov/incometaxdivision](http://www.columbus.gov/incometaxdivision).

### General Instructions

#### ***Withholding local income tax***

Employers must withhold and remit City tax to the municipalities in which their employees work. Employees may also have a liability to the municipality in which they reside. If the credit allowed by the employee's city of residence for tax paid to the city of employment is less than the employee's liability to the city in which the employee resides, the employee will either have to request that their employer withhold the additional tax due to the city of residence, or make estimated tax payments to the city of residence.

Employers are liable for the tax required to be withheld even if the employer fails to withhold the tax. Officers of a corporation are personally liable for the failure to remit the tax required to be withheld whether or not the tax was withheld. Dissolution of a corporation does not discharge an officer's liability for a failure of the corporation to remit the tax due.

### Filing the Return

Form IT-15 is due:

- Within three banking days of the 15<sup>th</sup> and last day of each month for employers required to file **semi-monthly**, and
- Within 15 days after the close of each month for employers required to file **monthly**.

Tax remitted after the deadlines listed above are subject to a penalty of up to 50% of the tax remitted and interest.

Form IT-15 must be mailed to:

Columbus City Treasurer  
Employer Withholding Tax  
PO Box 182489  
Columbus, OH 43218-2489

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