

# Instructions for Form BR-25J

## Joint Economic Development District (JEDD) Business Return

Use to prepare returns for tax year **2019**

**\*\*Please Note: On March 31, the City announced the extension of the 2019 filing and payment deadline to July 15, 2020. Instructions have not been updated; rather, see the Deadline Extension FAQ at the back of these instructions for more information.\*\***

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### What's New?

**Madison Township JEDD added to JEDD filing forms.** Effective 8/20/2019, Columbus now administers the income tax for the Madison Township JEDD.

### Do I Need to File?

You must file an annual return on Form BR-25J and a Declaration of Estimated Tax on Form BR-21J if you are engaged in the following business enterprises:

- Associations (including Partnerships, Joint Ventures, etc.)** deriving income from work done, services performed or rendered, or business conducted in a JEDD for which Columbus administers the tax.
- Corporations (including S-Corporations) and Fiduciaries (Estates and Trusts)** deriving income or losses from work done, services performed or rendered, or business conducted in a JEDD for which Columbus administers the tax.

You must file Forms BR-25J and BR-21J even if a loss is claimed on the business. See page 6 for more information on Form BR-21J.



*Form BR-25J is NOT appropriate for Schedule C filers. Schedule C filers must file using Form IR-25J, Columbus Individual Return.*

#### Nonprofit businesses

Nonprofit businesses (as defined in I.R.C. §501(c)) are not required to file an annual city tax return if a copy of the organization's approved I.R.S. determination letter is on file with the City. However, should such a business have unrelated business income (as defined in I.R.C. §512), the business is required to file and pay city income tax.

#### Tax Exempt Activities

if the entity is in an exempt status per O.R.C. §715.013 (such as banks, trucking, or insurance companies) please provide documentation designating the exempt status.



*Associations whose only activity is as an investment club must file a city income tax return, even though profits earned from this kind of enterprise are non-taxable.*

### How Do I File?

#### Should I use Form BR-25J?

Corporations, including S-corporations, partnerships, joint ventures, and fiduciaries (estates and trusts) must file using Form BR-25J.

Sole proprietorships, rental properties, and farms must file using Form IR-25J. Residents who are a partner in an association must report their share of the taxable income using Form IR-25J.

#### Can my corporation file a consolidated return?

An affiliated group of corporations may file a consolidated income tax return using Form BR-25J if that affiliated group filed a consolidated return for federal income tax purposes for the same tax reporting period. Form BR-25J is required to be completed based on the common parent federal income tax return of the affiliated group as filed with the Internal Revenue Service.

"Affiliated Group of Corporations" means an affiliated group as defined in section 1504 of the Internal Revenue Code. "Consolidated Federal Income Tax Return" means a consolidated return for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.

#### What is the period of the return?

Your business is required to file a BR-25J return covering the same period as the business's federal income tax return.

#### When is Form BR-25J due?

This return must be filed on or before the 15th day of the fourth month following the close of the tax year. For

calendar year taxpayers, this means the return is due April 15.

### **What if I need more time?**

If your business has requested an extension for filing the business's federal income tax return, you will automatically receive the same extension for filing the JEDD return.

The extended due date of the JEDD income tax return is the 15th day of the tenth month after the last day of the taxable year to which the return relates.

If your business is not requesting a federal extension but needs to request an extension for the JEDD return, you must file Columbus Form BR-42J, Application for Filing Extension, on or before the original due date of Form BR-25J.

Payment due with the extension request should be included with Form BR-42J. An extension of time to file is not an extension of the time to pay any tax due. If you are unable to pay any taxes owed, you must still file your annual return timely with the Division.

### **What if I file or pay late?**

Columbus charges penalties for failure to file, late filing, and filing a false or fraudulent return.



*Corporations, associations, trusts and estates located within or doing business within a JEDD administered by Columbus will incur a penalty of \$25 per month up to a maximum of \$150 for failing to file this return in a timely fashion.*

Columbus also charges penalty and interest on taxes that are unpaid to the city after they are due. This penalty is 15% of the amount of unpaid tax, and the annual interest rate on unpaid taxes is 7%.

## **Payments and Refunds**

### **Paying tax due**

If the full amount of the business tax liability as reported on Form BR-25J has not been paid by quarterly estimated payments, the unpaid balance must be filed and paid by the due date unless the balance due is \$10 or less.

### **Requesting a refund**

Your business may request a refund due to overpayment of estimated tax. To request a refund, check the refund box in the upper right section of Form BR-25J and record the refund amount properly on Line 6B. Refunds cannot be less than \$10.

No refund or carryforwards of overpayment to subsequent years shall be allowed unless a written request is presented to the Administrator of the Columbus Income Tax Division within three (3) years after the tax was due or paid, whichever is later, as defined in C.C.C. §362.096(B)(1).

### **Mailing addresses**

#### **Refund Requested or No Payment Enclosed:**

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

#### **Payment Enclosed:**

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

## **General Information**

### **How are local taxes determined?**

Businesses conducting activities within a JEDD administered by Columbus are liable for the income tax. These instructions are applicable to the Pickaway County, Prairie Township, and Madison County JEDDs only.

If you have any questions about completing any of our forms, please call (614) 645-7370. All forms, instructions, and applicable tax codes for Columbus are available for download at [www.columbus.gov/incometaxdivision](http://www.columbus.gov/incometaxdivision).

### **What is taxable income?**

Only the portion of the allocated net profits from business or professional activities conducted within the boundaries of the JEDD are taxable. Net operating loss carrybacks are not permitted.

### **Requirements for associations**

The partnership (or LLC) must pay all tax due on behalf of all affected partners. Guaranteed payments to partners must be included in net profits.

This requirement applies to all resident and non-resident associations (including partnerships, limited partnerships, and limited liability corporations (LLCs) treated as partnerships for federal income tax purposes).

### **Requirements for corporations**

The corporation or fiduciary must pay all tax due on their taxable income. Sub-Chapter S corporations are taxed as regular C corporations for City tax purposes, and must adjust their income accordingly.

This requirement applies to all corporations (including S-corporations and limited liability companies (LLCs) treated as corporations for federal income tax purposes), and fiduciaries (estates and trusts).

## **Required Attachments**

### **Partnerships and associations**

You must attach pages 1 through 5 of the business's Federal Form 1065.

### **Corporations**

You must attach copies of Pages 1 through 5 of the business's Federal Form 1120 or Pages 1 through 4 of the business's Federal Form 1120S.

### Fiduciaries, trusts, and estates

You must attach a copy of Page 1 of the business's Federal Form 1041.

### Federal Forms

Attach complete copies of the following if attached to the business's federal tax return:

- a. schedule of other income,
- b. schedule of other deductions
- c. schedule of Federal Form 1125-A other costs,
- d. Federal Form 8825
- e. Federal Form 4797,
- f. Federal Schedule E,
- g. Federal Schedule D,
- h. Federal Form 1125-A,
- i. Federal Schedule M-3,
- j. Federal Form 8949, and
- k. copies of all 1099-MISC forms issued to central Ohio residents.

### Other attachments

Additionally, in order to avoid delay in processing or disallowance of undocumented credits or losses by the Tax Administrator, your business should attach any other documentation, including:

- a. a list of disregarded entities covered by the return,
- b. schedules,
- c. other municipal income tax returns, and
- d. supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return.

## Completing Form BR-25J

Enter year of tax return and beginning and ending dates in top right corner of return. Fiscal year taxpayers, use the beginning year of the fiscal period as the tax year reported on the business's attached Federal return.

1. Enter the information for business name, current mailing address and EIN/FID number in the spaces provided.
2. Check the appropriate box that corresponds to the filing status of the business. This form is NOT appropriate for Schedule C filers. Schedule C filers must file using Form IR-25J, Columbus Individual Return.
3. If your business is requesting a refund with this return, place an "X" in the box marked **REFUND** located in the upper right section. The requested amount of the refund must appear on line 6B.

If your business is amending an already-submitted return, place an "X" in the box marked **AMENDED** located in the upper right section. Indicate the tax year being amended in the space provided. If your business is amending the City return based upon an amended return filed with the I.R.S., you must include a copy of the Amended Federal Return, including any

applicable schedules that pertain to the amendment. If your business is amending the City return based upon an audit that the I.R.S. conducted, you must include documentation identifying when the I.R.S. audit was concluded. Note any changes that were made by the I.R.S. to reduce or increase taxable income.

4. Complete the box that pertains to the filing of a city return in the previous year, whether or not the return is a consolidated corporation return, and whether or not the account should be inactivated.

If you are requesting that the business's account be inactivated, provide an explanation. If this is a final return, give the reason why. If the business has been sold, provide the name, address, and phone number of the purchaser on a separate attachment. Finally, indicate if the sale was a sale of assets or of stock.

5. List the JEDD(s) of income where business is being conducted.
6. If the address of the business operation is different from the mailing address, provide the complete local business address.



*Mailing addresses, used for postal purposes, cannot be used to determine taxing jurisdictions. Mailing addresses of can fall in multiple taxing jurisdictions as well as in non-taxing areas (townships). If you are unsure where a local address is actually located, please call our office at (614) 645-7370.*

## Part A: Tax Calculation

Please complete Schedules X, Y, and E (if applicable) before completing this section.

**Column B:** Enter total net taxable income from net profits of corporations, associations (partnerships, joint ventures, etc.) and fiduciaries (from Schedule X and/or Schedule Y). Entry in Column B cannot be less than zero.



*Unincorporated losses cannot offset corporate income. Corporate losses cannot offset unincorporated income.*

**Column C:** Multiply the figure in Column B by the appropriate tax rate.

**Column D:** Enter applicable City of Columbus Jobs Tax Credit. Entry in this column cannot reduce Column E to less than zero.

**Column E:** Subtract Column D from Column C.

**Line 1:** Enter total net tax due amount from Column E.

- Line 2:** Enter all declaration and extension payments made for this tax year and any overpayment carried forward from the prior year's return.
- Line 3:** Subtract Line 2 from Line 1. If the result is a negative number, indicate amount in parentheses and carry to Line 6.
- Line 4:** Enter penalty, interest, and late filing fee, if applicable. All taxes unpaid after April 15 are subject to a 15% penalty. Taxes remaining unpaid after they become due are subject to an annual interest rate of 7%. A late filing fee of \$25 per month up to a maximum of \$150 may apply.
- Line 5:** Enter total amount due - Line 3 plus Line 4. If tax due is \$10 or less, no payment is necessary.
- Line 6:** Enter overpayment, if applicable, from Line 5 as a positive number (do not use parentheses).
- Line 6A: Enter amount of the overpayment from Line 6 to be credited to next year's tax estimate.
  - Line 6B: Enter the amount of the overpayment from Line 6 to be refunded. Refunds must be greater than \$10.

## Part B: Required Questions

All questions in this section regarding the business entity must be answered.

## Part C: Signature

Form BR-25J is not considered a complete return unless the corporation's officer signs it and attaches all required documents (see attachments required below).

Anyone the corporation pays to prepare Form BR-25J must sign and date it in the space provided and provide their Paid Preparer Tax Identification Number (PTIN).

### ***Paid Preparer Authorization***

If your business wants to allow the City of Columbus to discuss its tax return with the paid preparer who signed it, check the "YES" box in the signature area of the return.

This authorization applies only to the individual whose signature appears in the "Paid Preparer's Use Only" section of the return. It does not apply to the firm, if any, shown in that section.

By checking "YES", your business authorizes the City of Columbus to call the paid preparer to answer any questions that may arise during the processing of its return.

The corporation also authorizes the paid preparer to:

- Give the City of Columbus any information that is missing from the return,
- Call the City of Columbus for information about the processing of the return or the status of any refund or payment(s), and
- Respond to certain City of Columbus notices about math errors, offsets, and return preparation.

Your business is not authorizing the paid preparer to receive any refund check, bind the corporation to anything (including any additional tax liability), or otherwise represent the corporation before the City of Columbus.

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## Schedule X: Reconciliation with Federal Income Tax Return

Complete this section to reconcile the JEDD return with the business's federal return as required in C.C.C. §362. Enter all items shown on the business entity's federal tax return (Forms 990T, 1041, 1065, 1120, 1120REIT or 1120S) which are non-taxable or non-deductible for city tax purposes.

Associations reconciling from Line 1 of the "Analysis of Net Income (Loss)" section of Schedule K of Federal Form 1065 must complete all lines as applicable except Line 4D. Taxes paid by associations on this return are considered to be paid on behalf of the members of the association and should not be deducted on Line 14 of Federal Form 1065 or Line 11 of Federal Form 8825.

- Line 1:** Income per attached Federal tax return per C.C.C. §362.03(A).
- Line 2 A:** Items not deductible (from 4J below).
- Line 2 B:** Items not taxable (from Line 5F below).
- Line 2 C:** Record excess of Line 2A or 2B.
- Line 2 D:** Partnership income or loss adjustment (add back a partnership loss or deduct a gain).
- Line 2 E:** Suspended §179 expense from prior years allowed in this tax year.
- Line 2 F:** Suspended charitable contributions from prior years allowed in this tax year.
- Line 2 G:** Other JEDD taxable income not in Line 1 (such as I.R.C. §291 recalculation of §1250 gain for S corporations, partnerships or trusts treated as C corporations per C.C.C. §362.03(A)(12)).
- Line 2 H:** Net operating loss calculated per C.C.C. §362.03(A)(8), per §362.03(A)(8)(e). You must attach a schedule detailing the calculation and application of the net operating loss carryforward.

**Line 3:** Net taxable income after applying the net operating loss allowed by C.C.C. §362.03(A)(8).

**Items not deductible are added to taxable income. They should be entered as follows:**

**Line 4A:** Non-deductible losses incurred from the sale or exchange of capital or other assets per C.C.C. §362.03(A)(3).

**Line 4B:** Amount equal to 5% of intangible income not attributable to the sale, exchange or other disposition of I.R.S. §1221 property.

**Line 4C:** Taxes based on net income - includes any state or municipal tax deducted.

**Line 4D:** Guaranteed payments to partners - applies only if guaranteed payments to partners/members has not been included within net profits under C.C.C. §362.03(W)(1).

**Line 4E:** Charitable contributions – All business entities should report any contributions over the 10% corporate limitations in accordance with C.C.C. §362.03(A)(12). Non-C corporate businesses may carry forward any unused contributions as if they were C corporations. A schedule should be provided to show how your deduction was calculated and identify any portion that was carried forward from prior years. **(Deduction is limited to 10% of city taxable income before consideration for any charitable contribution deduction).**

**Line 4F:** In accordance with C.C.C. §362.03(A)(12) Non-corporate business entities may be limited to the corporate limitations for I.R.S. §179 expense deduction.

**Line 4G:** Qualified retirement, health insurance and life insurance plans on behalf of owners/owner employees must be added back as non-deductible under C.C.C. §362.03(A)(12).

**Line 4H:** Add any deduction for a pass-through entity not allowed as a deduction for a C-Corporation under the Internal Revenue Code. i.e. 754 Basis Adjustments from 1065 Line 13d (applies to associations only).

**Line 4I:** Other expenses not deductible (with explanation). Do not include expenses on income earned in other taxing districts (see Line 5E instructions).

**Line 4J:** Total Additions - add Lines 4A through 4I - carry result to Line 2A.

**Items not taxable are deducted from taxable income. They should be entered as follows:**

**Line 5A:** Non-taxable gains from sale or exchange of capital or other assets per C.C.C. §362.03(A)(4).

**Line 5B:** Interest Income.

**Line 5C:** Dividend Income.

**Line 5D:** Income from patents, trademarks, copyrights, and royalties related to intangible sources. Do not include royalty income derived from land (timber rights, grazing rights, etc.) which is fully taxable for city tax purposes.

**Line 5E:** Other exempt income (with explanation). The changes in municipal taxation mandated by HB5 do not include any adjustments for Federal credits such as the FICA tip credit, Work Opportunity credit, Welfare to Work credit, Indian Employment Tax credit, Empowerment Zone credit, etc. Therefore, the City of Columbus will no longer allow these deductions against Adjusted Federal Taxable Income on Schedule X.

A. Line 5F - Total Deductions - add Lines 5A through 5E - carry result to Line 2B.

Distributions from investment partnerships cannot be apportioned. These distributions must be deducted on Line 2D.

Calculate adjusted net income (Line 3) and carry result: 1) to Part A, Page 1; 2) to adjusted net income column of Schedule Y if allocation of net profits is required.

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## Schedule Y: Required Calculation of Net Profit for Multi-City Allocation

Complete Schedule Y to properly allocate city taxable income between multiple cities. In order to promote uniformity and consistency in the calculation of net profits, the City of Columbus Division of Income Tax strictly interprets Ohio Revised Code §718.02.

**Column A, Line a:** List the average original cost of all real and tangible personal property owned or used by the taxpayer that was situated within the city limits. Include on each line the annual rental on rented and leased real property situated within the city limits multiplied by 8.

**Column A, Line b:** Divide Column A, Line a by the amount of Line 3. If the amount of Line 3 is zero, enter "n/a" on this line.

**Column B, Line a:** List the gross receipts from sales made, rentals made or services performed within the city limits.

**Column B, Line b:** Divide Column B, Line a by the amount of Line 4. If the amount of Line 4 is zero, enter "n/a" on this line.

**Column C, Line a:** List the wages, salaries and other compensation paid to W-2 employees for services performed within the city limits except compensation exempt from municipal taxation under C.C.C. §362.03(K)(17).

**Column C, Line b:** Divide Column C, Line a by the amount of Line 5. If the amount of Line 5 is zero, enter "n/a" on this line.

**Column D:** Divide the sum of line b for Columns A-C by the number of factors used.

**Example 1:** Line 5 shows no wages companywide. If Line b for the JEDD shows 30%, 60%, and n/a for Columns A-C respectively, divide 90% (30% + 60%) by 2 (since only two columns had numbers).

**Example 2:** Line 5 reports wages companywide. None of those wages are earned in the JEDD. Thus, if Line b for the JEDD shows 30%, 60%, and 0% for columns A-C respectively, divide 90% (30% + 60% + 0%) by 3 (since all three columns had numbers, even though Column C's number was zero).

**Column E:** Multiply the amount shown on Schedule X, Line 3 by the percentage shown in Column D. If the amount is zero or less, enter zero on Form BR-25J, Page 1, Part A, Column B. If Column E is more than zero, enter the amount on Form BR-25J, Page 1, Part A, Column B.

## Schedule E: Partnership K-1 Income (or Loss)

Complete this section to determine the income or loss resulting from investments in partnerships. Corporations, associations (partnerships, joint ventures, etc.), and fiduciaries are not permitted to offset local partnership income with local partnership losses.

**Column 4:** Enter total income/loss incurred by each activity listed in Column 1.

### Filing Forms BR-21J and BR-18J

#### Filing a Declaration of Estimated Tax

All business enterprises must file Form BR-21J, Declaration of Estimated Tax, for the current tax year.

#### Making estimated payments

Your 2020 Form BR-21J is due by the 15th day of the fourth month of the business's tax year, along with your estimated payment for the first quarter. For calendar year taxpayers, this is April 15. No extensions of time to file or pay will be granted.

After filing Form BR-21J, you will use Form BR-18J, Quarterly Statement of Estimated Income Tax, to file remaining quarterly payments. Payments are due:

- the 15th day of the sixth month,
- the 15th day of the ninth month, and
- the 15th day of the twelfth month of the business's year.

For calendar year taxpayers, payments are due:

- June 15, 2020
- September 15, 2020, and
- December 15, 2020.

Each estimated tax payment made using Form BR-18J must be accompanied by a payment of at least 25% of the total estimated tax shown on the business's Form BR-21J or include a credit carry-forward. Your business may apply credit for overpayment from a prior year return entirely to the first quarter payment or may divide the credit between each quarterly payment.

All 2020 quarterly estimated payments must total at least 90% of the total tax liability shown on the business's 2020 tax return or at least 100% of the total tax liability shown on the business's 2019 tax return. If all estimated payments total an amount less than either of these criteria, or if payments are not made by the due dates listed above, you will be subject to penalty and interest.



For additional payment vouchers, please visit [our website](#) and download Form BR-18J.

#### Amending Form BR-21J

Your business may file an amended Form BR-21J by each quarterly due date to increase or decrease the original declaration of estimated tax if necessary.

To amend the declaration, file Form BR-21J and mark the box at the top right portion of the form designated as "AMENDED". The Columbus Division of Income Tax may require documentation to verify unanticipated income resulting in the filing of an amended Form BR-21J.

If an amended declaration is filed, the amended balance of estimated tax must be paid in equal installments on or before the remaining payment dates.

If your business does not file an amended Form BR-21J, The Columbus Division of Income Tax will assume that estimated income in the amount shown on the original declaration is earned equally throughout the year.

Rev. 4/1/2020

## Deadline Extension FAQ

On March 31, 2020, the Columbus Division of Income Tax announced an extension of the filing and payment deadlines for 2019 individual income tax and corporate net profit annual returns from April 15 to July 15. Individuals and businesses required to make quarterly estimated payments will also have additional time to make first and second quarter payments. Payments normally due on April 15 and June 15 will now be due on July 15.

The following information is provided to address potential questions regarding the extension.

*Who is eligible for this deadline extension?*

Any person with a City income tax return or payment due on April 15, 2020, is eligible for an extension deadline. "Person" includes any type of taxpayer, such as an individual, a trust, an estate, a corporation, or any type of unincorporated business entity. The payment due refers to both 2019 City income tax payments (including payments of tax on self-employment income) and first and second quarter 2020 estimated City income tax payments (including payments of tax on self-employment income), regardless of the amount owed.

*Do I have to actually be sick, or quarantined, or have any other impact from COVID-19 to qualify for payment relief?*

No, you do not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief. You only need to have a City income tax return or payment due on April 15, 2020, as described above.

*What are the form numbers of the specific City income tax returns whose filing deadlines have been postponed, from April 15 to July 15?*

The deadline extension applies to the filing and payment of City income taxes reported on the following forms:

- Form IR-25, Annual City Return for Individuals
- Form IR-21, Declaration of Estimated Tax
- Form IR-42, Application for Filing Extension
- Form BR-25, Annual City Return for Businesses
- Form BR-21, Declaration of Estimated Income Tax
- Form BR-42, Application for Filing Extension

Additionally, the following forms normally due on June 15 are now due on July 15:

- Form IR-18, Quarterly Statement of Estimated Tax Due
- Form BR-18, Quarterly Statement of Estimated Tax Due

*What about businesses or other entities that have filing due dates on some other date besides April 15. Have their filing and payment deadlines been postponed?*

No, any taxpayers who have filing or payment due dates other than April 15 have not been granted deadline extensions at this time.

*I haven't filed my 2019 income tax return that would have been due on April 15 yet, but I expect to file it by July 15. What do I need to do?*

Nothing, except file and pay any tax due with your return by July 15. You don't need to file any additional forms or call the City to qualify for this automatic City tax filing and payment deadline extension. If you expect a refund, you are encouraged to file your return as soon as you can so that you can receive your refund. If you need more time beyond July 15 to file your return, request an automatic extension of time to file as described next.

*What if I am unable to file my 2019 income tax return that would have been due on April 15 by July 15, 2020?*

If you are an individual, you can request an automatic extension to file your City income tax return if you can't file by the July 15 deadline. To request an extension, please file form IR-42 by July 15.

You must request the extension by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file an extension form by July 15, 2020, your tax return will be due on October 15, 2020. To avoid interest and penalties when filing your tax return after July 15, 2020, pay the tax you estimate as due with your extension request.

*I already filed my 2019 income tax return that would have been due on April 15 and I owe taxes, but I haven't paid yet. What do I need to do to avoid interest and penalties?*

To avoid interest and penalties, pay your taxes in full by July 15, 2020. If you filed form IR-25, the tax payment amount can be found on line 5. For a corporation filing Form BR-25, the tax payment amount can be found on line 5. Interest and penalties will begin to be charged after July 15 for any amount remaining unpaid by that date.

*I already scheduled a payment of taxes for April 15, 2020 in the Division's Payment Portal. Will this payment be automatically rescheduled to July 15, 2020?*

No. You must work with your bank to cancel your scheduled electronic check payment.

*The deadline extension applies to first quarter 2020 estimated income tax payments due on April 15, 2020. What about second quarter estimated tax payments due on June 15? Have they been postponed as well?*

Yes, second quarter 2020 estimated income tax payments are now due on July 15, 2020. First quarter 2020 estimated income tax payments are also postponed from April 15 to July 15, 2020.

*I want to file a claim for a refund for 2016, which must be filed by April 15, 2020 to be timely. Does this relief give me more time to claim my 2016 refund?*

No, the relief provided for filing City income tax returns applies only to City income tax returns for the 2019 taxable year. The Notice does not extend relief to any filings or payments for taxable year 2016.

*I failed to make the required installments of estimated tax in the required amounts during 2019 for my 2019 taxable year. Does this relief apply to an estimated tax penalty for 2019?*

No, the relief does not change the estimated tax requirements or estimated tax penalty for 2019. Individuals and businesses who have not yet received an abatement of penalty and wish to request a one-time penalty abatement should send a written request to the Division.

*Does the deadline extension apply to employer withholding or hotel/motel/short-term rental or admissions excise taxes?*

No. Normal filing, payment, and deposit due dates continue to apply to employer withholding and excise taxes.

Employers should mail Forms IT-15 and IT-11 with payment to:

The Columbus Income Tax Division  
PO Box 182489  
Columbus, Ohio 43218-2489