

# City of Columbus Income Tax City Tax For Schedule C Business and Rental Property Owners



THE CITY OF  
**COLUMBUS**

OFFICE OF MEGAN N. KILGORE,  
CITY AUDITOR

## Today's objectives

- Meet the Division
- Tax on Schedule C and Rental Income
  - Who must file
  - How the tax works
  - Schedule C Business
  - Rental Income
- Deadlines
- Additional Resources

## City of Columbus Income Tax Division

- Administer the income tax for the City of Columbus under City Auditor Megan Kilgore
  - Income Tax Administrator Rasheda Hansard
  - Serve those who live, work, and conduct business in the city
- Your presenters
  - Beth Brink, Chief Administrative Officer

## Who Must File?

- Any business or individual operating a business in the City of Columbus, must file an annual return with the city.
- Unincorporated business income, sole proprietors, rental properties etc.
- Note that Sub S Corporations file as entities on the BR-25. Sub S Distributions or net losses/profits are never reported on the IR-25.
- Individuals with businesses operating in Columbus must file whether there was a gain or a loss for the year.

## How does City tax work for Schedule C Business and Rentals?

- Individuals have a responsibility to pay municipal income tax
  - FIRST: to where they work or earn income
  - SECOND: to where they live
- For residents, all business income is taxable wherever earned. Columbus allows full credit for taxes paid to the city where income is earned by residents. Note that this credit is limited to the amount of tax actually due to that other city.
- Non residents are taxed on business income earned within the City of Columbus.
- Any individual with businesses operating in multiple cities can allocate business net profit income earned within and outside of Columbus using Schedule Y on the Columbus return.

## Unincorporated Business Taxable Income

- Taxable net income for unincorporated business is the net income as Reported on Federal Schedule C, E or F.
- Sole proprietors will report the net income from line 31 of Schedule C.
- Non residents can net the income/losses from businesses located in Columbus only.
- Residents can combine income and losses wherever earned and receive credit for tax paid to other municipalities. Note again that credit is limited to the tax actually due on that other income.
- Realtor income from the sale of property is attributed to the property location. Realtors with sales in and out of Columbus can use Schedule Y to allocate income.

# Unincorporated Business Taxable Income

- Most common mistakes:
  - No other deductions beyond those reported on the Schedule C are allowed.
  - Losses cannot offset wage income.

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **09**

Name of proprietor

**ELIZABETH M BRINK**

Social security number (SSN)

**XXX-XX-XXXX****A** Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**TAX PREPARATION**▶ **X X X X X X****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**BY THE BOOK TAX PREP****E** Business address (including suite or room no.) ▶ **12345 EXAMPLE LANE**City, town or post office, state, and ZIP code **COLUMBUS, OH 43215****F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . ☒ Yes ☐ No**H** If you started or acquired this business during 2019, check here . ☐**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . ☒ Yes ☐ No**J** If "Yes," did you or will you file required Forms 1099? . ☒ Yes ☐ No**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ <input type="checkbox"/>	<b>1</b>	<b>275000</b>
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	<b>35000</b>
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>240000</b>
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	<b>80000</b>
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>160000</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	<b>0</b>
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	<b>160000</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . . . .	<b>8</b>	<b>5100</b>	<b>18</b>	Office expense (see instructions)	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>21200</b>	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>	<b>65200</b>	<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	<b>4500</b>
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>	<b>2200</b>	<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>	<b>375</b>	<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	<b>108475</b>	<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>51525</b>	<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	<b>10000</b>
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: . . . . . and (b) the part of your home used for business: . . . . . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .	<b>31</b>	<b>51525</b>				



## Columbus IR-25, page 2

Name(s) as shown on Page 1 <b>ELIZABETH M BRINK</b>	Primary Social Security Number <b>XXX-XX-XXXX</b>
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### Net Profits, Rents and Other Taxable Income

Complete this page if you have income from a source other than a W-2 and/or W-2 G.

**You must:**

Attach complete Federal Schedules C, E, F and all other income statements to the back of the return

Complete the Net Operating Loss Carry-Forward calculation if you are carrying forward a net operating loss amount from your previous years return, and

Complete Schedule Y if you are allocating income for a business conducted in more than one city.

### Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC.

CITY	CODE	COLUMN H Income (or loss) from Federal Schedule C or Schedule Y	COLUMN I Rental income (or loss) from Federal Schedule E	COLUMN J (Residents Only) Other income from Federal Schedules E or F	COLUMN K Total other income (or loss)
COLUMBUS	01	\$51,525.00	\$0.00	\$0.00	\$51,525.00
Net Operating Loss Carry-forward (from worksheet below):					0
Total (enter in Part B Column C; if loss enter 0):					\$51,525.00

Staple W-2s to the back of this page

Elizabeth M. Brink <small>First name and middle initial Last name</small>		Primary Social Security Number <b>XXX-XX-XXXX</b>	Check the appropriate box if: <input type="checkbox"/> <b>REFUND</b> <small>(An amount must be placed in Line 6B for this return to be considered a valid refund request)</small> <input type="checkbox"/> <b>AMENDED</b> Tax year _____
If a joint return, spouse's first name and initial Last name _____		Spouse's Social Security Number _____	Filing status: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married-Filing Jointly <input type="checkbox"/> Married-Filing Separately
77 N FRONT ST <small>CURRENT home address (number and street)</small>		Should your account be inactivated? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, explain _____	
COLUMBUS <small>City</small>	Ohio <input type="text"/> <small>State</small>	43215 <small>Zip code</small>	Did you file a City return in 2018? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
614-645-7370 <small>Taxpayer phone number</small>		For Tax Office Use	

If you are a first time filer and payment is due, you must attach a check or money order for the amount due. This amount can be found in Box 5.

#### Residence change in 2019 (If applicable)

Did you change residence during 2019? ☐ YES ☒ NO

If YES, enter date of move: \_\_\_\_\_

Previous Address (number and street)  
 \_\_\_\_\_

City, State, Zip Code  
 \_\_\_\_\_

Occupation or nature of business **TAX PREPARATION**

Trade name /DBA **BY THE BOOK TAX PREP**

Cities of employment **COLUMBUS**

City of residence **COLUMBUS**

### Part A TAXABLE WAGES

Attach W-2s and /or W-2 G.

Employer(s) and address where work was PHYSICALLY performed. If you worked from home, state percentage of time worked from home.	TAXABLE WAGES
CITY OF COLUMBUS, 77 N FRONT ST, COLUMBUS OH 43215	(+) \$10,000.00
	(+)
If you have more than two employers, please attach a statement listing all employers.	
ADJUSTMENTS	(-)
NET WAGES (enter in Column B below)	(=) \$10,000.00

### Part B TAX CALCULATION

Complete Form IR-21 for 2020 if 2019 net tax due is more than \$200.

COLUMN A		COLUMN B	COLUMN C	COLUMN D		COLUMN E	COLUMN F	COLUMN G
CITY	CODE	INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (from Net Wages in Part A)	INCOME FROM NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (from Part C)	TOTAL NET TAXABLE INCOME	TAX RATE	TAX DUE	LESS TAX WITHHELD (W-2), PAID BY A PARTNERSHIP, PAID DIRECTLY TO CITY WHERE EARNED, OR CAMPAIGN CONTRIBUTION CREDIT	NET TAX DUE (Box 1)
COLUMBUS	01	\$10,000.00	\$51,525.00	\$61,525.00	2.5%	\$1,538.13	\$250.00	\$1,288.13

Staple check or money order HERE

If business results in a loss, enter \$0.00 in Column C on pg. 1

Name(s) as shown on Page 1 <div></div>	Primary Social Security Number <div></div>
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### Net Profits, Rents and Other Taxable Income

Complete this page if you have income from a source other than a W-2 and/or W-2 G.

**You must:**

Attach complete Federal Schedules C, E, F and all other income statements to the back of the return

Complete the Net Operating Loss Carry-Forward calculation if you are carrying forward a net operating loss amount from your previous years return, and

Complete Schedule Y if you are allocating income for a business conducted in more than one city.

### Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC.

CITY	CODE	COLUMN H Income (or loss) from Federal Schedule C or Schedule Y	COLUMN I Rental income (or loss) from Federal Schedule E	COLUMN J (Residents Only) Other income from Federal Schedules E or F	COLUMN K Total other income (or loss)
COLUMBUS	01	(\$51,525.00)	\$0.00	\$0.00	(\$51,525.00)
Net Operating Loss Carry-forward (from worksheet below):					0
Total (enter in Part B Column C; if loss enter 0):					(\$51,525.00)

Staple W-2s to the back of this page

<p>Elizabeth M. Brink</p> <p>First name and middle initial Last name</p> <p>_____</p> <p>If a joint return, spouse's first name and initial Last name</p> <p>77 N FRONT ST</p> <p>CURRENT home address (number and street)</p> <p>COLUMBUS Ohio 43215</p> <p>City State Zip code</p> <p>614-645-7370</p> <p>Taxpayer phone number</p> <p>If you are a first time filer and payment is due, you must attach a check or money order for the amount due. This amount can be found in Box 5.</p> <p><b>Residence change in 2019 (If applicable)</b></p> <p>Did you change residence during 2019? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If YES, enter date of move: _____</p> <p>_____</p> <p>Previous Address (number and street)</p> <p>_____</p> <p>City, State, Zip Code</p>	<p>Primary Social Security Number <b>XXX-XX-XXXX</b></p> <p>Spouse's Social Security Number _____</p> <p>Filing status:  <input checked="" type="checkbox"/> Single  <input type="checkbox"/> Married-Filing Jointly  <input type="checkbox"/> Married-Filing Separately         </p> <p>Check the appropriate box if:  <input type="checkbox"/> REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request)  <input type="checkbox"/> AMENDED Tax year _____         </p> <p>Should your account be inactivated? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If YES, explain _____</p> <p>Did you file a City return in 2018? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>For Tax Office Use</p> <p>Occupation or nature of business TAX PREPARATION</p> <p>Trade name /DBA BY THE BOOK TAX PREP</p> <p>Cities of employment COLUMBUS</p> <p>_____</p> <p>City of residence COLUMBUS</p>
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### Part A TAXABLE WAGES *Attach W-2s and /or W-2 G.*

Employer(s) and address where work was PHYSICALLY performed. If you worked from home, state percentage of time worked from home.	TAXABLE WAGES
CITY OF COLUMBUS, 77 N FRONT ST, COLUMBUS OH 43215	(+) \$10,000.00
	(+)
If you have more than two employers, please attach a statement listing all employers.	
	(-)
ADJUSTMENTS	(-)
NET WAGES (enter in Column B below)	(=) \$10,000.00

### Part B TAX CALCULATION *Complete Form IR-21 for 2020 if 2019 net tax due is more than \$200.*

COLUMN A		COLUMN B	COLUMN C	COLUMN D		COLUMN E	COLUMN F	COLUMN G
CITY	CODE	INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (from Net Wages in Part A)	INCOME FROM NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (from Part C)	TOTAL NET TAXABLE INCOME	TAX RATE	TAX DUE	LESS TAX WITHHELD (W-2), PAID BY A PARTNERSHIP, PAID DIRECTLY TO CITY WHERE EARNED, OR CAMPAIGN CONTRIBUTION CREDIT	NET TAX DUE (Box 1)
COLUMBUS	01	\$10,000.00	\$0.00	\$10,000.00	2.5%	\$250.00	\$250.00	\$0.00

Staple check or money order HERE

## Rental Property Income

- Separate accounting is required for calculating tax due on rental property income in Columbus.
- The income from the actual sale of the rental property is not taxable.
  - Typically reported on Form 4797
- Rental Income from Schedule E Line 26.
  - Note: non residents will need to adjust Line 26 figure to remove properties not located in Columbus.

**Type of Property:**

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

**Income:**
**Properties:**
**A**
**B**
**C**

3	Rents received . . . . .	3	12000		
4	Royalties received . . . . .	4	0		
<b>Expenses:</b>					
5	Advertising . . . . .	5			
6	Auto and travel (see instructions) . . . . .	6			
7	Cleaning and maintenance . . . . .	7	1000		
8	Commissions. . . . .	8			
9	Insurance . . . . .	9	1000		
10	Legal and other professional fees . . . . .	10			
11	Management fees . . . . .	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	500		
13	Other interest. . . . .	13			
14	Repairs. . . . .	14	3000		
15	Supplies . . . . .	15			
16	Taxes . . . . .	16	2500		
17	Utilities. . . . .	17			
18	Depreciation expense or depletion . . . . .	18			
19	Other (list) ►	19			
20	Total expenses. Add lines 5 through 19 . . . . .	20	8000		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	21	4000		
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	22	( )	( )	( )
23a	Total of all amounts reported on line 3 for all rental properties . . . . .	23a	12000		
b	Total of all amounts reported on line 4 for all royalty properties . . . . .	23b			
c	Total of all amounts reported on line 12 for all properties . . . . .	23c	500		
d	Total of all amounts reported on line 18 for all properties . . . . .	23d			
e	Total of all amounts reported on line 20 for all properties . . . . .	23e	8000		
24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		4000	
25	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( 0 )		
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26		4000	

# Columbus IR-25, page 2

Name(s) as shown on Page 1	Primary Social Security Number

## Net Profits, Rents and Other Taxable Income

Complete this page if you have income from a source other than a W-2 and/or W-2 G.

**You must:**

Attach complete Federal Schedules C, E, F and all other income statements to the back of the return

Complete the Net Operating Loss Carry-Forward calculation if you are carrying forward a net operating loss amount from your previous years return, and

Complete Schedule Y if you are allocating income for a business conducted in more than one city.

## Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC.

CITY	CODE	COLUMN H Income (or loss) from Federal Schedule C or Schedule Y	COLUMN I Rental income (or loss) from Federal Schedule E	COLUMN J (Residents Only) Other income from Federal Schedules E or F	COLUMN K Total other income (or loss)
COLUMBUS	01	\$0.00	\$4,000.00	\$0.00	\$4,000.00
Net Operating Loss Carry-forward (from worksheet below):					0
Total (enter in Part B Column C; if loss enter 0):					\$4,000.00



Staple W-2s to the back of this page

Elizabeth M. First name and middle initial	Brink Last name	Primary Social Security Number <b>XXX-XX-XXXX</b>	Check the appropriate box if: <input type="checkbox"/> <b>REFUND</b> (An amount must be placed in Line 6B for this return to be considered a valid refund request) <input type="checkbox"/> <b>AMENDED</b> Tax year _____
If a joint return, spouse's first name and initial 77 N FRONT ST CURRENT home address (number and street)	Last name State Ohio	Spouse's Social Security Number Zip code 43215	Filing status: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married-Filing Jointly <input type="checkbox"/> Married-Filing Separately
City COLUMBUS Taxpayer phone number 614-645-7370	State Ohio	Zip code 43215	Should your account be inactivated? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, explain _____ Did you file a City return in 2018? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>For Tax Office Use</b>			
<b>Residence change in 2019 (If applicable)</b>			
Did you change residence during 2019? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
If YES, enter date of move: _____			
Previous Address (number and street) _____			
City, State, Zip Code _____			
Occupation or nature of business <b>RENTAL PROPERTY OWNER</b>			
Trade name /DBA <b>BRINK PROPERTIES</b>			
Cities of employment <b>COLUMBUS</b>			
City of residence <b>COLUMBUS</b>			

**Part A TAXABLE WAGES**

Attach W-2s and /or W-2 G.

Employer(s) and address where work was PHYSICALLY performed. If you worked from home, state percentage of time worked from home.		TAXABLE WAGES
CITY OF COLUMBUS, 77 N FRONT ST, COLUMBUS OH 43215		(+) \$10,000.00
		(+) _____
If you have more than two employers, please attach a statement listing all employers.		(-) _____
NET WAGES (enter in Column B below)		(=) \$10,000.00

**Part B TAX CALCULATION**

Complete Form IR-21 for 2020 if 2019 net tax due is more than \$200.

COLUMN A		COLUMN B	COLUMN C	COLUMN D		COLUMN E	COLUMN F	COLUMN G
CITY	CODE	INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (from Net Wages in Part A)	INCOME FROM NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (from Part C)	TOTAL NET TAXABLE INCOME	TAX RATE	TAX DUE	LESS TAX WITHHELD (W-2), PAID BY A PARTNERSHIP, PAID DIRECTLY TO CITY WHERE EARNED, OR CAMPAIGN CONTRIBUTION CREDIT	NET TAX DUE (Box 1)
COLUMBUS	01	\$10,000.00	\$4,000.00	\$14,000.00	2.5%	\$350.00	\$250.00	\$100.00

Staple check or money order HERE



## Net Operating Loss (NOL) Carryforwards

- NOL Carryforwards are based on losses in taxable years beginning on or after 2017.
- For years 2017 through 2022, net operating loss carry-forwards are limited to the lesser of 50% of the available net operating loss or 50% of your taxable income.
- NOL's may not be used to offset qualifying wages.
- Net Operating Loss does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.
- Taxpayers must attach a schedule showing the calculation of the Net Operating Loss being applied to the back of the return or use the Net Operating Loss Carryforward worksheet on page 2 of the IR-25.

## Deadlines

- Deadline is May 17:
  - 2020 Annual Returns for Individuals (Form IR-25)
  - Will need your completed federal return
- Please note: Form BR-25 (Annual Returns for Businesses) still due April 15
- Individuals who determine that their estimated tax for 2021 will be greater than \$200 and all businesses must also file:
  - Form IR-21, BR-21 – Declaration of Estimated Tax (due April 15)
  - Form IR-18, BR-18 – Quarterly Statements of Estimated Tax Due (due June 15, Sept. 15, and Dec. 31/Jan. 15 2022)
- Forms, instructions, and the EasyFile application are available on our website at [www.columbus.gov/IncomeTaxDivision](http://www.columbus.gov/IncomeTaxDivision)

## Assistance available

- We have suspended our walk-in taxpayer service until further notice
- We are still offering a drop-off return preparation service and Letter of Good Standing service
  - 77 N Front Street – secure drop box in lobby
  - You will need to provide:
    - Copies of W-2's from all employers
    - Copies of any 1099 forms received
    - Copy of Federal 1040 Pages 1 and 2; any attached schedules (e.g. Schedules C, E, or F)
  - Fill out an intake form
  - We will prepare, contact you at your listed information, and send a copy of your return for your records

## Contacting Us

- Many resources on our website
  - Any customer service updates
  - Forms and resources
  - Chances are if it's not specific to your account, it's on our website!
- You can contact us via phone at 614-645-7370
  - Our customer service hours are Monday – Friday 9:00 a.m. – 4:00 p.m.
  - For most current hours, visit our website
- Email us at [tax@columbus.gov](mailto:tax@columbus.gov)
  - Will likely receive a quick response with general information as we route your request to a staff member

## Additional resources

- We've offered these videos ahead of the filing deadline as an additional way to connect with taxpayers
- Additional recordings are available on our website:
  - 2021 Filing Updates
  - City Tax 101
- Offering additional resources for individuals, businesses, employers, and tax practitioners
  - Have a topic you'd like to see covered? Email [embrink@columbus.gov](mailto:embrink@columbus.gov)

# Thank you!



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OFFICE OF MEGAN N. KILGORE,  
CITY AUDITOR