

Instructions for Form IR-21

Declaration of Estimated Income Tax

Use to prepare returns for tax year **2021**

The Columbus tax rate is **2.5%**

- c. Columbus tax paid on your behalf by a partnership; and
- d. Contributions (limit \$50 for individual return or \$100 for joint return) made to the campaign committee of candidates for Columbus mayor, city attorney, city auditor, or member of city council.

Do not enter declaration payments in Column F. They are entered on Line 2.

Column G: Subtract Column F from Column E.

Divide the figure in Form IR-21, Box 1 by 4 to determine quarterly installment payment amounts. This amount, minus any credits from overpayment of previous year's return, must be paid when you file Form IR-21 (Line 5).

Your 2021 Form IR-21 is due on April 15, along with your estimated payment for the first quarter. No extensions of time to file or pay will be granted.

Amending Form IR-21

You may file an amended Form IR-21 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".

Do I Need to File?

You must file Form IR-21, Declaration of Estimated Tax if:

- You expect to owe more than \$200 in Columbus tax in 2021,
- You are a nonresident who has taxable income in Columbus, or
- You had taxable income in Columbus in 2020 but will not have taxable income in Columbus in 2021. Complete Form IR-21 showing zero in Column G.

Line Instructions

Column B: Estimate 2021 income from wages, salaries, commissions, etc.

Column C: Estimate 2021 income from net profits, rental property, and other income.

NOTE

*Columbus does not allow the net loss from an unincorporated business to be used to offset wages, salaries, commissions or other compensation. The amount in Column C **cannot** be less than zero.*

Column D: Add Column B and Column C.

Column E: Multiply the figure in Column D by 2.5%.

Column F: Enter estimated 2021 amounts of:

- a. Columbus tax shown as withheld on the W-2's;
- b. Tax correctly paid to another city on income earned in that city (attach a copy of the return filed with that city). This amount is limited to:
 - i. that city's tax rate multiplied by that job's city taxable income; or
 - ii. the Columbus tax rate (2.5%) multiplied by that job's taxable income.

Making Quarterly Estimated Payments

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

- June 15, 2021
- September 15, 2021
- January 15, 2022

Each estimated tax payment must include a payment of at least 25% of the total estimated tax shown on IR-21 or include a credit carryforward.

All 2021 quarterly estimated payments must total at least 90% of the total tax liability shown on your 2021 tax return **or** at least 100% of the total tax liability shown on your 2020 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.

Form IR-21, Form IR-18, and complete instructions for all forms are available on our website at www.columbus.gov/IncomeTaxDivision.

Finishing and Filing the Return

To file and pay this form online, please visit www.columbus.gov/IncomeTaxDivision and click on "Payment Portal". Please note that the Division does not accept cash payments.

Mail your completed Form IR-21 to:

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

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