A Message from the Division
Like many organizations, the COVID-19 pandemic has drastically altered the Columbus Income Tax Division’s operations. We are writing ahead of the upcoming filing season to get taxpayers and practitioners up to speed on changes that will impact your Columbus returns.

In the event that you need more information, please do not hesitate to visit our website at www.columbus.gov/IncomeTaxDivision. Here, you can find all forms, instructions, FAQs, and updates to our customer service offerings. Many things are changing at the Columbus Income Tax Division, but our commitment to serving those who live, work, and conduct business in the city remains the same.

Table of Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>New for the Filing Season</td>
<td>1</td>
</tr>
<tr>
<td>Additional Tax Topics</td>
<td>1</td>
</tr>
<tr>
<td>Customer Service Updates</td>
<td>2</td>
</tr>
<tr>
<td>Filing Columbus Returns</td>
<td>3</td>
</tr>
<tr>
<td>Filing and Payment Calendar</td>
<td>5</td>
</tr>
</tbody>
</table>

**New for the Filing Season**

**Working from home during the COVID-19 pandemic**
Ohio House Bill 197 instituted temporary language stating that during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee’s home, which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee’s principal place of work. As such, the Columbus Division of Income Tax will not grant refund requests for withholding paid to Columbus in accordance with C.C.C. 362.011 and Ohio H.B. 197, section 29.

**Supplemental Executive Retirement Plans (SERPs) no longer taxable**
Beginning tax year 2020 via Ohio House Bill 166, SERPs are no longer taxable at the municipal level. Although this change went into place in 2020, this is the first year this change will impact taxpayer returns. For more information on what is taxable at the municipal level, please see the instructions for Form IR-25 or C.C.C. 362.

**2021 Interest Rate**
Effective January 1, 2021 the penalty rate for late payment of taxes for Individuals, Corporations, S-Corporations, Partnerships, Limited Liability Companies and Trusts will be 15% state wide. Additionally, employer withholding payments not received timely will be subject to a penalty rate of 50%.

The interest rate for tax year 2021 will be 5% state-wide. This is a decrease from the 2020 rate of 7%.

**Additional Tax Topics**

**Taxability of Unemployment Income**
The federal CARES Act and subsequent relief bills authorized additional unemployment funding and programs to support individuals who are out of work during the COVID pandemic, leading to questions of whether this income is taxable at the municipal level.

Supplemental unemployment income is only taxable at the municipal level when paid by the employer. If a taxpayer has received unemployment income from a program paid by the employer, Columbus considers this amount taxable at the municipal level.

State unemployment benefits are not taxable at the municipal level. As the supplemental employment
amounts authorized in the CARES Act and other relief bills were established by the federal government and administered by the state, Columbus does not consider these amounts taxable at the municipal level.

**Reporting Credits**

Taxpayers often have questions about where to report credits. Credits for city tax withheld, amounts paid by partnerships, and estimated tax payments are reported in two different places in Form IR-25 Part B.

**Column F:** the following amounts should be reported in Part B, Column F:

- Tax withheld to Columbus on the W-2
- Tax paid to another city on income earned in that city
- Tax paid to Columbus on your behalf by a partnership
- Contributions made to the campaign committee of candidates for Columbus mayor, city attorney, city auditor, or member of city council.

**Line 2:** the following amounts should be reported in Part B, Line 2:

- Declaration and estimated payments made during the tax year of the return
- Overpayment from a prior year return.

Reporting credits properly helps our team process your tax return in a timely fashion and makes it less likely that we will have to make an adjustment to your return.

**Updates to Nonresident Days Worked Out section of Form IR-25**

Columbus Form IR-25 allows nonresident employees to reduce taxable wages when their employer withheld tax to Columbus on wages that were paid while they worked outside of Columbus. We have made updates to this portion of the IR-25.

Specifically, we have added a new line 20, which asks the taxpayer to enter their total days worked outside of Columbus.

Please note: the Columbus Division of Income Tax will not grant refund requests for withholding paid to Columbus in accordance with C.C.C. 362.011 and Ohio H.B. 197, section 29.

**Refund processing**

Refund requests are processed in the order in which they are received. In some situations, a filed return requesting a refund may be incomplete. If that happens, the auditor to whom the refund is assigned will send a letter to the taxpayer requesting any additional information needed to complete the return.

Because each return is unique and must be audited before a refund can be issued, we are not able to tell you exactly when your refund will be received. Under state law, municipalities do not have to pay interest on any overpayment so long as it is refunded within ninety days after the final filing date of the annual return or ninety days after the completed return is filed, whichever is later. However, the Division strives to process returns more quickly than that.

**Customer service updates**

**Service updates posted to website**

The Division is constantly monitoring the COVID-19 pandemic and making necessary adjustments to our customer service offerings. The information contained in this newsletter is accurate as of today; as our offerings change, all updates will be posted to our website.

**Drop off return preparation service**

Due to our efforts to keep our team safe during the COVID-19 pandemic, the Division of Income Tax will not see walk-in taxpayers until further notice.

However, taxpayers who have a filing requirement and have not had their returns professionally prepared may drop off their information and have an audit staff member prepare their city return without charge. Local forms, W-2s, Federal forms and schedules are required to complete a return.

Taxpayers who need to drop off information to have their returns prepared can use the secure drop box in the lobby of our office at 77 N. Front Street.
Contacting the Division
For answers to frequently asked questions, please visit the “Tax Facts” section of our website. Here, you can find more information about whether you need to file, what income is taxable at the city level, and other common questions to get you started.

By phone
For other taxpayer assistance or questions please use the following phone list. We are currently limiting phone hours due to staffing levels during the COVID-19 pandemic. As we expand our phone hours in response to demand and staff resources, we will post our most current hours on our website.

<table>
<thead>
<tr>
<th>Contact</th>
<th>Phone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forms Request – Businesses</td>
<td>(614) 645-2829</td>
<td></td>
</tr>
<tr>
<td>Forms Request – Individual</td>
<td>(614) 724-8297</td>
<td></td>
</tr>
<tr>
<td>Business Accounts</td>
<td>(614) 645-8328</td>
<td>(614) 724-2610</td>
</tr>
<tr>
<td>Business Withholding</td>
<td>(614) 645-8368</td>
<td>(614) 724-0232</td>
</tr>
<tr>
<td>Delinquent Collections</td>
<td>(614) 645-8152</td>
<td>(614) 724-2607</td>
</tr>
<tr>
<td>Hotel/Motel Tax</td>
<td>(614) 645-7865</td>
<td>(614) 645-7193</td>
</tr>
<tr>
<td>Individual Section</td>
<td>(614) 645-7646</td>
<td>(614) 724-2608</td>
</tr>
<tr>
<td>New Accounts</td>
<td>(614) 645-7370</td>
<td>(614) 724-2608</td>
</tr>
<tr>
<td>Local Address Searches</td>
<td>(614) 645-7405</td>
<td>(614) 724-7193</td>
</tr>
</tbody>
</table>

By email
Taxpayers may also reach us by email at tax@columbus.gov. Please note that our response time may be delayed, and do not email confidential tax documents to our office.

Filing Columbus Returns

Forms and Instructions
All City of Columbus tax forms and instructions are available for download on our website.

Mailing Addresses
When filing your Columbus return, please use the following addresses:

**Individual and Business returns with payments:**
City Treasurer
PO Box 182158
Columbus, Ohio 43218-2158

**Individual or Business refund requests or filings without payment:**
City Treasurer
PO Box 182437
Columbus, Ohio 43218-2437

**Withholding returns and payments:**
City Treasurer
PO Box 182489
Columbus, Ohio 43218-2489

**General and Certified Mail correspondence:**
Columbus Income Tax Division
PO BOX 183190
Columbus, Ohio 43218-3190

**Electronic filing follow-up documentation:**
Columbus Income Tax Division
PO BOX 183213
Columbus, Ohio 43218-3213

File and Pay Form IR-25 Electronically
Columbus offers online filing and payment for IR-25 returns via our Easy File application. Please note that paper returns are required for first-time filers.

To access Easy File,
1. Visit our website and click “IR-25” under EASY FILE for Individuals
2. Use the City Tax Account ID and PIN provided to you by the Division. If you have filed with us before and cannot locate your ID and PIN, please call our office at 614-645-7370
3. Be sure to have electronic copies of all required attachments available, including
   a. W-2s and 1099s from your employers;
   b. Applicable federal schedules (e.g. Schedules C, E, F, etc.);
   c. Documents that may be required to process a refund (e.g. employer

77 N. Front Street, 2nd Floor
Columbus, Ohio 43215
www.columbus.gov/IncomeTaxDivision
certification, days-in/days-out documentation, birth certificate, etc.);

d. Payment information if filing a return with a liability. Payments can be made by electronic check or by credit/debit card.

Payment options
The Columbus Division of Income Tax offers a variety of ways to pay your tax liability. Please note that the Division does not accept cash payments.

Pay Online
The City of Columbus offers online payment options for the following forms:

- Declarations of Estimated Income Tax (BR-21 and IR-21),
- Quarterly Statements of Estimated Income Tax Due (IR-18 and BR-18),
- Applications for Filing Extensions (BR-42 and IR-42),
- Employer Monthly or Semi-Monthly Deposits of Income Tax Withheld (IT-15),
- Employer’s Quarterly Return of Income Tax Withheld (IT-11), and
- Payment of Liabilities.

To make payments associated with these forms online, please visit our website and click “Payment Portal”.

Drop off payment
Taxpayers may use the secure drop off window in the lobby of our 77 N. Front Street building to make payments via check, cashier’s check, or money order. Checks must be made out to the City Treasurer. Please note that the Division does not accept cash payments.

Mail payment
Taxpayers may mail returns with check, cashier’s check, or money order payments to the following address:

Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

Checks must be made out to the City Treasurer. Please note that the Division does not accept cash payments.
### 2021 Due Dates

#### 2020 Tax Returns

<table>
<thead>
<tr>
<th>Form</th>
<th>Due With Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>IR-25</td>
<td>April 15</td>
</tr>
<tr>
<td>BR-25</td>
<td>April 15</td>
</tr>
<tr>
<td>BR-25</td>
<td>15th day of 4th month following end of fiscal year</td>
</tr>
</tbody>
</table>

#### 2021 Estimated Tax

<table>
<thead>
<tr>
<th>Form</th>
<th>Payment Due – Calendar Year</th>
<th>Payment Due – Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>BR-21, IR-21</td>
<td>April 15</td>
<td>15th day of 4th month of fiscal year</td>
</tr>
<tr>
<td>BR-18, IR-18</td>
<td>June 15</td>
<td>15th day of 6th month of fiscal year</td>
</tr>
<tr>
<td>BR-18, IR-18</td>
<td>September 15</td>
<td>15th day of 9th month of fiscal year</td>
</tr>
<tr>
<td>BR-18</td>
<td>December 15</td>
<td>15th day of 12th month of fiscal year</td>
</tr>
<tr>
<td>IR-18</td>
<td>January 15, 2022</td>
<td></td>
</tr>
</tbody>
</table>

#### 2021 Employer’s Withholding Returns

<table>
<thead>
<tr>
<th>Form</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-11</td>
<td>April 30, July 31, October 31, and January 31 (2022)</td>
</tr>
<tr>
<td>IT-13</td>
<td>February 28, 2022</td>
</tr>
</tbody>
</table>

#### 2021 Employer’s Deposits of Tax Withheld

<table>
<thead>
<tr>
<th>Form</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-15</td>
<td>Within 3 banking days after the 15th and the last day of each month</td>
</tr>
<tr>
<td>IT-15</td>
<td>Within 15 days of the close of each calendar month*</td>
</tr>
<tr>
<td>IT-11</td>
<td>Last day of month following the end of each quarter</td>
</tr>
</tbody>
</table>

*The taxes withheld for the third month of each quarter need not be remitted to the City until the last day of the month following the close of the quarter using Form IT-11.

### Withholding Requirements

It is the employer’s responsibility to ensure that our office receives your withholding tax forms and payments on time. The use of a tax preparer or payroll service to prepare your city tax returns and payments does not relieve employers of these responsibilities.

#### Daily Deposit

Each employer who is required under Internal Revenue Code Section 6302 or any other federal statute or regulation to make next day deposit of tax withheld from employee wages must electronically deposit municipal taxes withheld with the City of Columbus, Income Tax Division at the same time.

#### Semi-monthly Deposit

If the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City exceeded 1) $11,999 in the preceding calendar year or 2) $1,000 in any month of the preceding calendar year, the employer must remit semi-monthly using Form IT-15 on the due dates listed above.

#### Monthly Deposit

If the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City were 1) more than $2,399 but less than $12,000 in the preceding calendar year or 2) more than $200 in any month of the preceding calendar quarter, the employer must remit monthly using Form IT-15 on the due dates listed above.

#### Quarterly Deposit