

Instructions for Form IR-18J

Joint Economic Development District (JEDD) Quarterly Statement of Estimated Income Tax

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

Do I Need to File?

Individuals either working or living within the North Pickaway County, Prairie Township, or Madison Township JEDD areas are liable for JEDD income tax.

If you do not pay the total amount of estimated tax for the year with Form IR-21J, Declaration of Estimated Tax, you must make the remaining payments using Form IR-18J.

You must file and pay estimated tax if:

- You expect to owe more than \$200 in JEDD tax in 2021, or
- You are a nonresident who has taxable income in any of the three JEDDs.

General Instructions

After filing Form IR-21J, you will use Form IR-18J to file remaining quarterly payments. Payments are due:

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

To complete Form IR-18J:

- Line 1:** Indicate the amount of the installment.
- Line 2:** Indicate the amount of unused credit (including pre-payment amounts made on an earlier voucher), if any, to be applied to this installment. Credit for overpayment of your prior year's taxes may be applied entirely to the first installment made with Form IR-21J, or divided evenly between each quarterly payment.
- Line 3:** Subtract line 2 from line 1. This is the amount of payment due. Your payment should match this amount.

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

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.

Finishing and Filing the Return

Please note that the Division does not accept cash payments.

Mail your completed Form IR-18J to:

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

Rev. 01/19/2021