

# Instructions for Form BR-18J

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

Use to prepare returns for tax year **2022**

### Do I Need to File?

Every taxpayer who engages in any business, profession, enterprise, or activity subject to the net profits tax must file Form BR-21J, Declaration of Estimated Tax, and make estimated tax payments. Form BR-21J must be filed even if your business is a pass-through entity for federal and state income tax purposes.

If you do not pay the total amount of estimated tax for the year with Form BR-21J, you must make the remaining payments on a quarterly basis using Form BR-18J.

Schedule C filers must use Forms IR-21J and IR-18J to file and pay estimated income tax.

### General Instructions

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, 2022
- September 15, 2022, and
- December 15, 2022.

To complete Form BR-18J:

**Line 1:** Select calendar or fiscal year filing. If filing fiscally, indicate the fiscal year begin and end date (MM/DD/YYYY).

**Line 2:** Indicate amount of quarterly payment installment.

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 2022 quarterly estimated payments must total at least 90% of the total tax liability shown on the business's 2022 tax return or at least 100% of the total tax liability shown on the business's 2021 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 BR-18J to:

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

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