

# Instructions for Form BR-21J

## Joint Economic Development District (JEDD) Declaration 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.

Your 2022 Form BR-21J is due by the 15th day of the fourth month of the business's tax year, along with your estimated payment for the first quarter. For calendar year taxpayers, this is April 15. No extensions of time to file or pay will be granted.

Schedule C filers must use Form IR-21J to make a declaration of estimated income tax.

### General Instructions

Divide the figure in Form BR-21J, 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 BR-21J (Line 5).

#### **Amending Form BR-21J**

Your business may file an amended Form BR-21J by each quarterly due date to increase or decrease the original declaration of estimated tax if necessary.

To amend the declaration, file Form BR-21J and mark the box at the top right portion of the form designated as "AMENDED". The Columbus Division of Income Tax may require documentation to verify unanticipated income resulting in the filing of an amended Form BR-21J.

If an amended declaration is filed, the amended balance of estimated tax must be paid in equal installments on or before the remaining payment dates.

If your business does not file an amended Form BR-21J, The Columbus Division of Income Tax will assume that

estimated income in the amount shown on the original declaration is earned equally throughout the year.

### Making Quarterly Estimated Payments

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.

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.

Form BR-21J, Form BR-18J, and complete instructions for all forms are available on our website at [www.columbus.gov/IncomeTaxDivision](http://www.columbus.gov/IncomeTaxDivision).

### Finishing and Filing the Return

Please note that the Division does not accept cash payments. Mail your completed Form BR-21J 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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