

Instructions for Form BR-42J

Joint Economic Development District (JEDD) Application for Filing Extension

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

Do I Need to File?

If your business has requested an extension for filing your federal income tax return, you will automatically receive the same extension for filing the JEDD return.

If your business is not requesting a federal extension but needs to request an extension for your JEDD return, you must file Columbus Form BR-42J by the due date for Form BR-25J. For most businesses, this is April 15.

Completing Form BR-42J

Part A: Account Information

1. Enter name, address and EIN/FID in the spaces provided.
2. Check the appropriate box that corresponds to the filing status of the business.
3. List the JEDD(s) of income where business is being conducted.

Part B: Extension Information

- Column 1:** Enter estimated total taxable income in each JEDD.
- Column 2:** Enter the estimated tax due - Column 1 multiplied by the appropriate tax rate.
- Column 3:** Enter all JEDD tax paid on your current estimate and/or any overpayment credits.
- Column 4:** Enter net tax due - Column 2 minus Column 3.

Total all net tax due and enter in the "Payment" box.

Part C: Signature

The signature on Form BR-42J must be that of an officer of the corporation or member of a partnership, or the person or firm employed to complete the annual return.

Finishing and Filing the Return

An extension of time to file is not an extension of the time to pay any tax due. Columbus charges penalty and interest on taxes that are unpaid after they become due. If you are unable to pay the full amount of the tax you owe, you should still pay as much of the tax due as possible by the due date of Form BR-25J.

Payment accompanying this request must be an amount equal to the additional liability as shown on the face of this form plus the unpaid balance, if any, on the original declaration. Interest accrues on the unpaid balance from the original due date.

Please note that the Division does not accept cash payments.

Mail your completed Form BR-42J to:

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

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