

Instructions for Form IT-15J

Joint Economic Development District (JEDD) Employer's Deposit of Income Tax Withheld

Do I Need to File Form IT-15J?

Form IT-15J must accompany your paper check when paying semimonthly or monthly deposits of employee tax withheld.

You do not need to file this form if you are paying electronically on CRISP at crisp.columbus.gov or by ACH Credit.

You must remit withheld income tax:

- **Semi-monthly** if the total taxes withheld or required to be withheld exceeded \$11,999 last calendar year or \$1,000 during any month in the preceding calendar year.
- **Monthly** if the total taxes withheld or required to be withheld exceeded \$2,399 last calendar year or \$200 during any month of the prior quarter.

Do not use Form IT-15J if:

- If you are making your payment via CRISP at crisp.columbus.gov or by ACH Credit.
- You are required under Section 6302 of Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute, to deposit by electronic funds transfer employment taxes by the close of the day following the accumulation of those taxes.
- You do not meet the semi-monthly or monthly deposit requirements outlined above.
 - Instead, remit the tax quarterly using Form IT-11J, Quarterly Return of City Tax Withheld.

General Instructions

Withholding JEDD income tax

Employers must withhold and remit JEDD tax to each JEDD in which their employees work.

Employers are liable for the tax required to be withheld even if the employer fails to withhold the tax. Officers of a corporation are personally liable for the failure to remit the tax required to be withheld whether or not the tax was withheld. Dissolution of a corporation does not discharge an officer's liability for a failure of the corporation to remit the tax due.

Deposit Due Dates

- Within three banking days after the 15th and last day of each month for employers required to pay **semi-monthly**, and
- Within fifteen days after the close of each month for employers required to pay **monthly**.

Tax remitted after the deadlines listed above are subject to a penalty of up to 50% of the tax remitted and interest.

If using Form IT-15J, mail to:

Columbus City Treasurer
Employer Withholding Tax
PO Box 182489
Columbus, OH 43218-2489

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