City of Columbus
Income Tax Division

Instructions for Form IT-15J

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

Use Form IT-15J for reporting and remitting tax withheld from your employees' wages. Using our official forms (including any preprinted forms) will speed the processing of your payments, and will help prevent common errors that can result in audit notices. If necessary, cross out any errors on the preprinted forms and print the correct information.

The Columbus Income Tax Division administers the municipal income tax for the North Pickaway County JEDD, Prairie-Obetz JEDZ and Prairie Township JEDD. Employers have a legal duty to withhold and remit tax to the JEDD/JEDZs in which their employees work. Employees may also have a liability to the municipality in which they reside if: 1) the city where the employee lives does not allow its residents to claim full credit for taxes paid to the cities where the employee works; or 2) the city where the employee lives has a higher tax rate than the city where the employee works. Employers required to remit withheld taxes semimonthly or monthly should use Form IT-15J. All employers, whether required to use Form IT-15J or not, must still file Form IT-11J (Employer's Quarterly Return of JEDD/JEDZ Tax Withheld) each quarter.

When to File

As the employer, it is your responsibility to ensure that our office receives your withholding tax forms and payments on time. It is also your responsibility to make sure that your withholding tax forms contain the information necessary for accurate processing. The use of a tax preparer or payroll service to prepare your JEDD/JEDZ tax returns and payments does not relieve you of these responsibilities.

(a) Next Day Deposit: If an employer is 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, then the employer must also deposit any municipal income tax accumulated at the same time to the City.

(b) Semimonthly: 1) If the total taxes deducted in the prior calendar year were $12,000 or more, or 2) if the amount of taxes for any month in the preceding quarter exceeded $1,000. Payments must be made to the City within three (3) banking days after the fifteenth and the last day of each month.

(c) Monthly: 1) If the total taxes deducted in the prior calendar year were less than $12,000 but more than $2,400; or 2) if the amount of taxes for any month in the preceding quarter exceeded $200. Payments must be made to the City within fifteen (15) days after the close of each calendar month.

(d) Quarterly: All employers not required to remit the tax withheld next day deposit, semimonthly or monthly shall make quarterly payment no later than the last day of the month following the end of each quarter using Form IT-11. the last day of each month.

Failure to remit withheld payroll tax according to the above schedule may result in the assessment of penalties (up to 50% of the tax remitted late) and interest.

Where to File

Send payments along with Form IT-15 to:

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

Correspondence should be addressed to:

ATTN: Withholding Section
Columbus Income Tax Division
PO Box 183190
Columbus, OH 43218-3190

IF YOU HAVE QUESTIONS REGARDING THIS FORM, PLEASE CALL (614) 645-8368.

Rev 12/1/15