

# Instructions for Form IT-13J

## Joint Economic Development District (JEDD) Reconciliation of Quarterly Returns of Income Tax Withheld from Wages

For use in preparing

# 2018

 Returns

### What's New?

**Columbus will no longer administer for other municipalities.** Effective January 1, 2019, the City of Columbus will no longer administer income tax for the municipalities listed below. Please visit the new administering agencies' websites provided below to file tax returns, make payments, or find more information after this date. **This includes all forms and payments remitted after December 31, 2018.**

#### [Regional Income Tax Agency \(RITA\)](#)

- Brice
- Canal Winchester
- Groveport
- Harrisburg

#### [Central Collection Agency \(CCA\)](#)

- Marble Cliff
- Obetz
- Prairie-Obetz JEDZ

Please note: the City of Columbus will still administer income taxes for the North Pickaway County and Prairie Township Joint Economic Development Districts (JEDDs).

**Employer forms will no longer be mailed.** Packets including IT-15s (Deposit of Income Tax Withheld), IT-11s (Quarterly Return of City Tax Withheld), and IT-13s (Reconciliation of Quarterly Returns) will **not** be mailed to employers. All forms are available for download on our website at [www.columbustax.net](http://www.columbustax.net).

### General Instructions

This reconciliation is used as a transmittal form for W-2 information, similar to the Federal Form W-3. This form does not take the place of any Quarterly Return of City Tax Withheld (Form IT-11J), which must be filed separately from Form IT-13J. This form cannot be used to request a refund. If an employer wishes to request a refund of withholding taxes for any reason, the employer must file an Employer's Claim for Refund of Withholding Tax (Form IT-6WJ) which is available on our website at [www.columbustax.net](http://www.columbustax.net) or by calling (614) 645-7370.

You must submit W-2 information for all employees who were paid qualifying wages upon which Columbus City Income Tax was required to be withheld. This information must be provided whether or not you withheld the required Columbus tax from their wages. In addition, you must submit W-2 information for all employees from whose wages you withheld Columbus tax as a courtesy.

The W-2 information that must accompany the filing of this form should be submitted using one of the following methods: 1) a computer file on a CD that complies with our published filing format; 2) paper copies of the W-2 forms issued to the employees; or 3) a paper report that contains all of the information required by law (see below).

Our published Filing Format for W-2 Data via Magnetic Media is available on our website at [www.columbustax.net](http://www.columbustax.net) or by calling (614) 645-7370.

If you are submitting copies of the paper W-2 forms issued to the employees, be sure that the copies submitted are legible. In addition, make sure that the W-2 forms show all Federal, Ohio and Columbus City wage and withholding information.

Employers submitting W-2 information on a paper report must insure that the report submitted contains: 1) the name, address and Federal identification number of the employer; 2) each employee's name, address and social security number; 3) the total amount of salaries, wages, commissions and other compensation paid each employee during the year; 4) the Ohio taxable wages as reported on each employee's paper W-2; 5) the Columbus wages and 6) the Columbus taxes as reported on each employee's paper W-2. The format of the report must be such that the information related to a specific employee is not spread over multiple pages; however, we encourage presenting the information for multiple employees on each page.

### When and Where to File

This reconciliation *along with the employees' W-2 information* must be filed with the Columbus Income Tax Division on or before the last day of February. A late filing fee of \$25 per month up to \$150 may be assessed for failure to file this reconciliation and corresponding W-2 data by the due date. This reconciliation *along with the employees' W-2 information* must be filed with:

The Columbus Income Tax Division  
PO Box 182437  
Columbus, Ohio 43218-2437

### Extension of Time to File

An extension of up to 30 days to file this form and W-2 information may be granted at the discretion of the Income Tax Division. To apply for an extension of time to file, your written request must be received by our office on or before the last day of February. If written confirmation of the extension is desired, a stamped, self-addressed envelope must be provided.