

# Filing and Payment Information

## For the 2023 Calendar Year

### What's New?

We strongly recommend you file with our new online tax portal, CRISP at [crisp.columbus.gov](https://crisp.columbus.gov). On CRISP, you can electronically complete your filing requirements, make payments, and upload all required documentation. If you file electronically, you do *not* need to submit a paper form.

#### Individual Filings

Part E of Form IR-25 replaces Form IR-21 Declaration of Estimated Tax. Form IR-PV replaces Form IR-18 Quarterly Statement of Estimated Income Tax Due.

#### Business Filings

Part C of Form BR-25 replaces Form BR-21 Declaration of Estimated Tax. Form BR-PV replaces Form BR-18 Quarterly Statement of Estimated Income Tax Due.

### 2023 Due Dates

2022 Tax Returns	Form	Due With Payment
Individual Taxpayers	IR-25	April 18
Calendar Year Corporate Taxpayers	BR-25	April 18
Fiscal Year Corporate Taxpayers	BR-25	15 <sup>th</sup> day of 4 <sup>th</sup> month following end of fiscal year

2023 Estimated Tax	Form	Payment Due	Calendar Year	Payment Due	Fiscal Year
Declaration of Estimated Tax	BR-25, IR-25	April 15		15 <sup>th</sup> day of 4 <sup>th</sup> month of fiscal year	
2 <sup>nd</sup> Quarter Payment	BR-PV, IR-PV	June 15		15 <sup>th</sup> day of 6 <sup>th</sup> month of fiscal year	
3 <sup>rd</sup> Quarter Payment	BR-PV, IR-PV	September 15		15 <sup>th</sup> day of 9 <sup>th</sup> month of fiscal year	
4 <sup>th</sup> Quarter Payment (Corporate)	BR-PV	December 15		15 <sup>th</sup> day of 12 <sup>th</sup> month of fiscal year	
4 <sup>th</sup> Quarter Payment (Individual)	IR-PV	January 15, 2024			

2023 Employer's Withholding Returns	Form	Due Date
Quarterly Returns of City Tax Withheld	IT-11	April 30, July 31, October 31, and January 31 (2024)
Year End Reconciliation of W-2s	IT-13	February 28, 2024

2023 Employer's Deposits of Tax Withheld	Form	Due Date
Semi-monthly payments	IT-15	Within 3 banking days after the 15 <sup>th</sup> and the last day of each month
Monthly payments	IT-15	Within 15 days of the close of each calendar month*
Quarterly payments	IT-11	Last day of month following the end of each quarter

\*The taxes withheld for the third month of each quarter need not be remitted to the City until the last day of the month following the close of the quarter using Form IT-11.

**Failing to timely remit withheld City taxes may result in a penalty of 50% of the tax due.  
Failing to timely file a required return may result in late charges up to \$150.**

### Withholding Requirements

It is the employer's responsibility to ensure that our office receives your withholding tax forms and payments on time. The use of a tax preparer or payroll service to prepare your city tax returns and payments does not relieve employers of these responsibilities.

#### Daily Deposit

Each employer who is required under Internal Revenue Code Section 6302 or any other federal statute or regulation to make next day deposit of tax withheld from employee wages must electronically deposit municipal taxes withheld with the City of Columbus, Income Tax Division at the same time.

#### Semi-monthly Deposit

If the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City exceeded 1) \$11,999 in the preceding calendar year or 2) \$1,000 in any month of the preceding calendar year, the employer must remit semi-monthly using Form IT-15 on the due dates listed above.

#### Monthly Deposit

If the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City were 1) more than \$2,399 but less than \$12,000 in the preceding calendar year or 2) more than \$200 in any month of the preceding calendar quarter, the employer must remit monthly using Form IT-15 on the due dates listed above.

#### Quarterly Deposit

All employers not required to remit the tax withheld daily, semi-monthly, or monthly must make quarterly payments using Form IT-11 according to the schedule above.

## Qualifying Wages

All Ohio municipalities assess payroll withholding tax on “qualifying wages” as defined in Section 718.01(R) of the Ohio Revised Code. In general, “qualifying wages” are Medicare wages reduced by any Section 125 cafeteria plan amounts included in Medicare wages, such as adoption assistance (if offered) or cash (if employees can choose cash as one of the cafeteria plan benefits). Employee deferrals into a 401(k) remain taxable for city purposes even if offered through a Section 125 cafeteria plan. If you have any employees that are exempt from Medicare taxes, you must calculate their “qualifying wages” as if they were subject to Medicare taxes. The IRS requires, but currently does not enforce, the inclusion of incentive stock option and employee stock purchase plan option income in Medicare wages. You must comply with the IRS requirements regarding these types of stock option income when calculating “qualifying wages” based on Medicare wages. Please consult your tax advisor regarding your specific compensation program and its effect on calculating “qualifying wages”.

*Please note: IRS regulations state that corporate officers’ compensation must be treated as wages. [IRC 3121(d)(1)].*