THE CITY OF
COLUMBUS
OFFICE OF THE CITY AUDITOR
INCOME TAX DIVISION

Instructions for Form IT-11

Employer's Quarterly Return of City Tax Withheld

Do I Need to File?

You must file Form IT-11 if, during a quarter, you have one or more employees performing work or services in Columbus (including field employees reporting to an office located in Columbus) whose compensation is subject to withholding per the Columbus City Income Tax Codes. Form IT-11 must include any Columbus tax withheld as a courtesy based on Columbus residency.

If you temporarily discontinue paying wages but anticipate future wages, you must still file Form IT-11.

If you no longer expect to pay wages subject to the tax reportable on Form IT-11, you must file a final Form IT-11 by checking "YES" for whether the account should be inactivated.

Form IT-11 can be filed online using the Columbus Revenue Information Service Portal (CRISP) at crisp.columbus.gov/.

General Instructions

Withholding local income tax
Employers must withhold and remit City tax to the municipalities in which their employees work. Employees may also have a liability to the municipality in which they reside. If the credit allowed by the employee's city of residence for tax paid to the city of employment is less than the employee's liability to the city in which the employee resides, the employee will either have to request that their employer withhold the additional tax due to the city of residence, or make estimated tax payments to the city of residence.

Collection and filing responsibility
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.

Remitting withheld tax
You must remit the tax:

- **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
- **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.

All other employers must remit the tax quarterly with Form IT-11.

Payments can be made on CRISP (crisp.columbus.gov) or by using the payment voucher WH-PV.

Completing Form IT-11

CITIES: Report tax due on wages earned within Columbus on the "Columbus" line.

Report any residential tax due to Columbus on the "Alternate Columbus" line.

QUALIFIED WAGES: All Ohio municipalities must assess payroll withholding tax on "qualifying wages" as defined in §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 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. Compensation arising from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange or other disposition of stock purchased under a stock option is taxable in qualified wages. Please consult your tax advisor regarding your specific compensation program and its effect on calculating "qualifying wages".

TAX RATE: Do not withhold at a rate greater than the pre-encoded rate even at the request of the employee.

TAX DUE: Enter tax due (multiply Qualifying Wages by Tax Rate).

LESS PRIOR PAYMENT: Enter required monthly or semimonthly deposits remitted for the quarter and overpayments (credits) from prior quarters. If you are claiming an overpayment from a prior quarter, attach a letter requesting that the overpayment be transferred to this quarter.

NET DUE: Enter net due (total due less prior payments). Amount due indicated in this column must be paid with the return. Do not remit amounts of $10 or less.

ADDITIONAL INFORMATION:

PENALTY DUE: The penalty due for late payment of the tax is 50% of the unpaid tax.

INTEREST DUE: All taxes due to Columbus remaining unpaid after they become due are subject to interest at the 2025 rate of .0274% per day.

LATE CHARGE: The late filing penalty is $25.

Completing the Payroll Schedule

The Payroll Schedule must be completed on Page 2 of Form IT-11. The Payroll Schedule does not substitute for the quarterly IT-11 return.

DATE WAGES PAID: List every date on which compensation was paid to your employees during the quarter of this return. Attach additional Payroll Schedule pages if needed in the same format. Only one total on the last Payroll Schedule page is required.

REQUIRED 2.5% COLUMBUS WITHHOLDING AND/ OR ALTERNATE RESIDENCE WITHHOLDING: For each payroll date, enter the total of Columbus tax required to be withheld on employees' Qualifying Wages, plus any withheld as a courtesy based on residency.

TOTAL: Total withholding from the Payroll Schedule MUST match the total tax due on Page 1 of the IT-11 quarterly return, not necessarily what was paid.

PLEASE NOTE: The Payroll Schedule tax column and the IT-11 Page 1 total tax must reflect the accurate tax liabilities, even if the amount withheld and/or paid differs.

Filing the Return

Employers must file Form IT-11 on or before the last day of the month following the close of each calendar quarter. These due dates are:

- April 30,
- July 31,
- October 31, and
- January 31.

To file and pay this form online, please visit crisp.columbus.gov. Please note that the Division does not accept cash payments.

Form IT-11 must be mailed to:

The Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

Rev. 12/31/2024