Filing and Payment Information

For the 2024 Calendar Year

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

What's New?

We strongly recommend you file with our new online tax portal, CRISP at 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.

2024 Due Dates

2023 Tax Returns	Form	Due With Payment
Individual Taxpayers	IR-25	April 15
Calendar Year Corporate Taxpayers	BR-25	April 15
Fiscal Year Corporate Taxpayers	BR-25	15th day of 4th month following end of fiscal year

2024 Estimated Tax	Form	Payment Due Calendar Year	Payment Due Fiscal Year
Declaration of Estimated Tax	BR-25, IR-25	April 15	15th day of 4th month of fiscal year
2nd Quarter Payment	BR-PV, IR-PV	June 15	15th day of 6th month of fiscal year
3rd Quarter Payment	BR-PV, IR-PV	September 15	15th day of 9th month of fiscal year
4th Quarter Payment (Corporate)	BR-PV	December 15	15th day of 12th month of fiscal year
4th Quarter Payment (Individual)	IR-PV	January 15, 2025	

2024 Employer's Withholding Returns	Form	Due Date
Quarterly Returns of City Tax Withheld	IT-11	April 30, July 31, October 31, and January 31 (2025)
Year End Reconciliation of W-2s	IT-13	February 28, 2025

2024 Employer s Deposits of Tax Withheld	Form	Due Date
Semi-monthly payments	WH-PV	Within 3 banking days after the 15th and the last day of each month
Monthly payments	WH-PV	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 $25.

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)].