City of Columbus
Income Tax Division

Instructions for Form IR-18

Quarterly Statement of Estimated Income Tax Due

For use in preparing
2013 Returns

Use Form IR-18 for remitting estimated tax payments. 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. Add any missing items, such as the suite number. If the address on the preprinted form is not correct, cross out the old address and print the new address. In addition, complete **Form IT-9: Change of Address** which is available for download at ***www.columbustax.net***.

Unlike the Federal Internal Revenue Code §6655(e), the Columbus City Codes make no provision for calculating estimated tax payments based on an "annualized income installment method". The Columbus City Codes §361.25 require that each estimated tax payment "be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax" and that a declaration of estimated tax which is less than **80%** of the tax shown on the final return shall not be considered filed in good faith. Thus, even if you earn your income unevenly throughout the year, city estimated tax payments cannot be based on quarterly earnings, but instead must be based on estimated annual taxable income.

Who Must File

Every taxpayer anticipating any taxable income not subject to withholding by their employer or who engages in any business, profession, enterprise or activity subject to the tax imposed upon net profits must file a declaration of estimated taxes using Form IR-21 (which serves as voucher one). Thus, Form IR-21 must be filed if you are self-employed, own rental property, are a partner in a partnership, and/or work for an employer who is not withholding the correct amount of city tax. If you do not pay the total amount of estimated tax with Form IR-21, you must remit your installment payments using Form IR-18.

When to File

Form IR-21, which serves as voucher one, must be filed by April 15 (even if you are on Federal extension). Vouchers 2, 3, and 4 should be filed with the appropriate payments, and are due July 31, 2013; October 31, 2013; and January 31, 2014. Failure to make timely payments of estimated city taxes may result in penalty and interest assessments.

Where to File

Make payable to: **CITY TREASURER**
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

NOTE *Do not send cash through the U.S. Mail.*

Specific Instructions

Line 1
Indicate the amount of the installment.

Line 2
Indicate the amount of unused credit (including pre-payment amounts made on an earlier voucher), if any, to be applied to this installment. Credit for overpayment of your prior year's taxes may be applied entirely to the first installment made with Form IR-21, or apportioned to each installment made with Form IR-18.

Line 3
Subtract line 2 from line 1. This is the amount of payment due. Your payment should match this amount.

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