City of Columbus
Income Tax Division

Instructions for Form IR-21J

Joint Economic Development District/Zone (JEDD/JEDZ)
Declaration of Estimated Income Tax

For use in preparing
2013 Returns

The City of Columbus administers the municipal income tax for the North Pickaway County JEDD, Prairie-Obetz JEDZ, and the Prairie Township JEDD. Businesses operating and persons working within these areas are liable for the income tax at the rates shown on Form IR-21J.

These instructions are applicable to the North Pickaway County JEDD, Prairie-Obetz JEDZ and the Prairie Township JEDD. Be sure to indicate which entity this return covers.

Every taxpayer who engages in any business, profession, enterprise or activity subject to the tax imposed upon net profits, shall file a declaration setting forth the estimated annual income together with an estimate of the amount of tax due thereon. The taxpayer's annual estimated tax liability shall be divided by four (4) to determine the amount of tax that should be paid quarterly on an estimated basis.

Example: If your estimated income is $40,000.00 @ 2.5% tax rate, the tax estimate due for the year is $1,000.00, and you pay $250.00 in April, July and October of the current year and January of the next year for a total estimated payment of $1,000.00.

Filing and Paying

The declaration and 1st quarterly payment should be filed by April 15 (even if you are on Federal extension). Each declaration must show a credit and/or be accompanied by a payment of at least one-fourth (1/4) of estimated annual tax with at least a similar amount payable with each subsequent quarterly voucher. Subsequent quarterly payments 2, 3 and 4 should be filed with the appropriate payment voucher and are due July 31, 2013, October 31, 2013 and January 31, 2014.

Failure to make timely payments of estimated JEDD/JEDZ taxes will result in penalty and interest assessments.

NOTE

You will receive no further notification of payment due dates from this office. If you need additional payment vouchers, please visit our website at www.columbustax.net and download Form IR-18J.

You may use Form IR-21J to file an amended declaration of estimated tax. Please mark the box at the top right portion of the form designated as "AMENDED".

Calculation of Estimate

To be considered as filed in good faith and not subject to penalty and interest charges, your timely estimated tax must not be less than 80% of the total tax as shown on your final return (Column E). Tax withheld or estimated payments may be applied to this **80%** factor. We will also consider current year estimate payments timely made which equal or exceed 100% of the taxes as shown on your previous year's return (Column E) as a good faith estimate and not subject to penalty and interest charges for underpayment of estimated tax. **Each entity is to be considered separately entity in the calculation and payment of a good faith estimate (80% of tax on final return).**

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Total annual estimate tax should be calculated by multiplying total taxable income (Column D) by the appropriate tax rate and deducting in Column F tax withheld, paid by partnership on behalf of taxpayer or paid to other cities not reportable on this form. Divide this figure (Line 1) by 4 to determine quarterly installment payment. The first payment less credits from overpayment of previous year's return, if any, shall be paid with this declaration (Line 5).

NO Payment Enclosed:
Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

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