

Instructions for Form IT-15

Employer's Deposit of City Tax Income Tax Withheld

What's New?

Columbus will no longer administer for other municipalities. Effective January 1, 2019, the City of Columbus will no longer administer income tax for the municipalities listed below. Please visit the new administering agencies' websites provided below to file tax returns, make payments, or find more information after this date.

[Regional Income Tax Agency \(RITA\)](#)

- Brice
- Canal Winchester
- Groveport
- Harrisburg

[Central Collection Agency \(CCA\)](#)

- Marble Cliff
- Obetz
- Prairie-Obetz JEDZ

Please note: the City of Columbus will still administer income taxes for the North Pickaway County and Prairie Township Joint Economic Development Districts (JEDDs).

Employer forms will no longer be mailed. Packets including IT-15s (Deposit of Income Tax Withheld), IT-11s (Quarterly Return of City Tax Withheld), and IT-13s (Reconciliation of Quarterly Returns) will **not** be mailed to employers. All forms are available for download on our website at www.columbusnet.net.

General Instructions

Use Form IT-15 for reporting and remitting municipal tax withheld from your employees' wages. Employers have a legal duty to 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: 1) the city where the employee lives does not allow its residents to claim full credit for taxes paid to the cities where the employee works; or 2) the city where the employee lives has a higher tax rate than the city where the employee works. Employers required to remit withheld municipal taxes semimonthly or monthly should use Form IT-15. All employers, whether required to use Form IT-15 or not, must still file Form IT-11 (Employer's Quarterly Return of City Tax Withheld) each quarter.

When and Where to File

As the employer, it is your responsibility to ensure that our office receives your withholding tax forms and payments on time. It is also your responsibility to make sure that your withholding tax forms contain the information necessary for accurate processing. The use of a tax preparer or payroll service to prepare your city tax returns and payments does not relieve you of these responsibilities.

- Next Day Deposit: If an employer is required, under Section 6302 of Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute, to deposit by electronic funds transfer employment taxes by the close of the day following the accumulation of those taxes, then the employer must also deposit any municipal income tax accumulated at the same time to the City.
- Semimonthly: 1) If the total taxes withheld or required to be withheld exceeded \$11,999 last calendar year, or 2) if the total taxes withheld or required to be withheld exceeded \$1,000 during any month in the preceding calendar year. Payments must be made to the City within three (3) banking days after the fifteenth and the last day of each month.
- Monthly: 1) If the total taxes withheld or required to be withheld exceeded \$2,399 last calendar year, or 2) if the total taxes withheld or required to be withheld exceeded \$200 during any month of the prior quarter. Payments must be made to the City within fifteen (15) days after the close of each calendar month.
- Quarterly: All employers not required to remit the tax withheld next day deposit, semimonthly or monthly shall make quarterly payment no later than the last day of the month following the end of each quarter using Form IT-11.

Failure to remit withheld city payroll tax according to the above schedule may result in the assessment of penalties (up to 50% of the tax remitted late) and interest.

Send payments along with Form IT-15 to:

Columbus City Treasurer
Employer Withholding Tax
PO Box 182489
Columbus, OH 43218-2489

Correspondence should be addressed to:

ATTN: Withholding Section
Columbus Income Tax Division
PO Box 183190
Columbus, OH 43218-3190

**If you have questions regarding this form,
please call (614) 645-8368.**