

# Instructions for Form IT-13

## Reconciliation of Quarterly Returns of Income Tax Withheld from Wages

Use to prepare returns for tax year **2020**

### Do I Need to File?

Employers are required to file Form IT-13 annually to transmit W-2 information for all employees who were paid qualifying wages upon which Columbus income tax was required to be withheld or from whose wages you withheld Columbus tax as a courtesy based on Columbus residence. The annual filing requirement for Form IT-13 is similar to that of Federal Form W-3.

Filing Form IT-13 does not take the place of filing any Form IT-11 (Quarterly Returns of Tax Withheld), which must be filed separately.

Form IT-13 cannot be used to request a refund of withholding taxes. If you wish to request a refund of withholding taxes, you must complete Form IT-6W.

### General Instructions

You must submit W-2 information for all employees who were paid qualifying wages upon which Columbus City Income Tax was required to be withheld. This information must be provided whether or not you withheld the required Columbus tax from their wages. In addition, you must submit W-2 information for all employees from whose wages you withheld Columbus tax as a courtesy.

The W-2 information that must accompany the filing of this form must be submitted using one of the following methods:

#### **CD**

You may submit a computer file on a CD that complies with our filing format. The published Filing Format for W-2 Data via Magnetic Media is available on our website at [www.columbus.gov/incometaxdivision](http://www.columbus.gov/incometaxdivision).

#### **Paper copies of W-2s**

You may submit paper copies of the W-2 forms issued to the employees. If you are submitting copies of the paper W-2 forms issued to the employees, be sure that the copies submitted are legible. In addition, make sure that the W-2 forms show all Federal, Ohio and Columbus City wage and withholding information.

#### **Paper report**

Employers submitting W-2 information on a paper report must insure that the report submitted contains:

1. the name, address and Federal identification number of the employer,
2. each employee's name, address and social security number,
3. the total amount of salaries, wages,
4. commissions and other compensation paid each employee during the year,
5. the Ohio taxable wages as reported on each employee's paper W-2,
6. the Columbus wages, and
7. the Columbus taxes as reported on each employee's paper W-2.

The format of the report must be such that the information related to a specific employee is not spread over multiple pages; however, we encourage presenting the information for multiple employees on each page.

### Filing the Return

Form IT-13 and employees' W-2 information must be filed with the Columbus Income Tax Division on or before the last day of February.

An extension of up to 30 days to file Form IT-13 and W-2 information may be granted at the discretion of the Income Tax Division. To apply for an extension of time to file, your written request must be received by our office on or before the last day of February. If written confirmation of the extension is desired, you must provide a stamped, self-addressed envelope.

A late filing fee of \$25 per month up to \$150 may be charged for failure to file Form IT-13 and/or corresponding W-2 data by the due date.

Form IT-13 and employees' W-2 information must be mailed to:

The Columbus Income Tax Division  
PO Box 182437  
Columbus, Ohio 43218-2437

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