

Instructions for Form IR-18J

Joint Economic Development District (JEDD) Quarterly Statement of Estimated Income Tax

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

****Please Note: On March 31, the City announced the extension of the 2019 filing and payment deadline to July 15, 2020. Instructions have not been updated; rather, see the Deadline Extension FAQ at the back of these instructions for more information.****

What's New?

Madison Township JEDD added to JEDD filing forms. Effective 8/20/2019, Columbus now administers the income tax for the Madison Township JEDD.

Do I Need to File?

Individuals either working or living within the North Picakway County, Prairie Township, or Madison Township JEDD areas are liable for JEDD income tax.

If you do not pay the total amount of estimated tax for the year with Form IR-21J, Declaration of Estimated Tax, you must make the remaining payments using Form IR-18J.

You must file and pay estimated tax if:

- You expect to owe more than \$200 in JEDD tax in 2020, or
- You are a nonresident who has taxable income in any of the three JEDDs.

General Instructions

After filing Form IR-21J, you will use Form IR-18J to file remaining quarterly payments. Payments are due:

- June 15, 2020
- September 15, 2020
- January 15, 2021

To complete Form IR-18J:

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-21J, or divided evenly between each quarterly payment.

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

Each estimated tax payment must include a payment of at least 25% of the total estimated tax shown on Form IR-21J or include a credit carry-forward.

All 2020 quarterly estimated payments must total at least 90% of the total tax liability shown on your 2020 tax return **or** at least 100% of the total tax liability shown on your 2019 tax return. If all estimated payments total an amount less than either of these criteria, or if payments are not made by the due dates listed above, you will be subject to penalty and interest.

Finishing and Filing the Return

Mail your completed Form IR-18J to:

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

Rev. 4/1/2020

Deadline Extension FAQ

On March 31, 2020, the Columbus Division of Income Tax announced an extension of the filing and payment deadlines for 2019 individual income tax and corporate net profit annual returns from April 15 to July 15. Individuals and businesses required to make quarterly estimated payments will also have additional time to make first and second quarter payments. Payments normally due on April 15 and June 15 will now be due on July 15.

The following information is provided to address potential questions regarding the extension.

Who is eligible for this deadline extension?

Any person with a City income tax return or payment due on April 15, 2020, is eligible for an extension deadline. "Person" includes any type of taxpayer, such as an individual, a trust, an estate, a corporation, or any type of unincorporated business entity. The payment due refers to both 2019 City income tax payments (including payments of tax on self-employment income) and first and second quarter 2020 estimated City income tax payments (including payments of tax on self-employment income), regardless of the amount owed.

Do I have to actually be sick, or quarantined, or have any other impact from COVID-19 to qualify for payment relief?

No, you do not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief. You only need to have a City income tax return or payment due on April 15, 2020, as described above.

What are the form numbers of the specific City income tax returns whose filing deadlines have been postponed, from April 15 to July 15?

The deadline extension applies to the filing and payment of City income taxes reported on the following forms:

- Form IR-25, Annual City Return for Individuals
- Form IR-21, Declaration of Estimated Tax
- Form IR-42, Application for Filing Extension
- Form BR-25, Annual City Return for Businesses
- Form BR-21, Declaration of Estimated Income Tax
- Form BR-42, Application for Filing Extension

Additionally, the following forms normally due on June 15 are now due on July 15:

- Form IR-18, Quarterly Statement of Estimated Tax Due
- Form BR-18, Quarterly Statement of Estimated Tax Due

What about businesses or other entities that have filing due dates on some other date besides April 15. Have their filing and payment deadlines been postponed?

No, any taxpayers who have filing or payment due dates other than April 15 have not been granted deadline extensions at this time.

I haven't filed my 2019 income tax return that would have been due on April 15 yet, but I expect to file it by July 15. What do I need to do?

Nothing, except file and pay any tax due with your return by July 15. You don't need to file any additional forms or call the City to qualify for this automatic City tax filing and payment deadline extension. If you expect a refund, you are encouraged to file your return as soon as you can so that you can receive your refund. If you need more time beyond July 15 to file your return, request an automatic extension of time to file as described next.

What if I am unable to file my 2019 income tax return that would have been due on April 15 by July 15, 2020?

If you are an individual, you can request an automatic extension to file your City income tax return if you can't file by the July 15 deadline. To request an extension, please file form IR-42 by July 15.

You must request the extension by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file an extension form by July 15, 2020, your tax return will be due on October 15, 2020. To avoid interest and penalties when filing your tax return after July 15, 2020, pay the tax you estimate as due with your extension request.

I already filed my 2019 income tax return that would have been due on April 15 and I owe taxes, but I haven't paid yet. What do I need to do to avoid interest and penalties?

To avoid interest and penalties, pay your taxes in full by July 15, 2020. If you filed form IR-25, the tax payment amount can be found on line 5. For a corporation filing Form BR-25, the tax payment amount can be found on line 5. Interest and penalties will begin to be charged after July 15 for any amount remaining unpaid by that date.

I already scheduled a payment of taxes for April 15, 2020 in the Division's Payment Portal. Will this payment be automatically rescheduled to July 15, 2020?

No. You must work with your bank to cancel your scheduled electronic check payment.

The deadline extension applies to first quarter 2020 estimated income tax payments due on April 15, 2020. What about second quarter estimated tax payments due on June 15? Have they been postponed as well?

Yes, second quarter 2020 estimated income tax payments are now due on July 15, 2020. First quarter 2020 estimated income tax payments are also postponed from April 15 to July 15, 2020.

I want to file a claim for a refund for 2016, which must be filed by April 15, 2020 to be timely. Does this relief give me more time to claim my 2016 refund?

No, the relief provided for filing City income tax returns applies only to City income tax returns for the 2019 taxable year. The Notice does not extend relief to any filings or payments for taxable year 2016.

I failed to make the required installments of estimated tax in the required amounts during 2019 for my 2019 taxable year. Does this relief apply to an estimated tax penalty for 2019?

No, the relief does not change the estimated tax requirements or estimated tax penalty for 2019. Individuals and businesses who have not yet received an abatement of penalty and wish to request a one-time penalty abatement should send a written request to the Division.

Does the deadline extension apply to employer withholding or hotel/motel/short-term rental or admissions excise taxes?

No. Normal filing, payment, and deposit due dates continue to apply to employer withholding and excise taxes.

Employers should mail Forms IT-15 and IT-11 with payment to:

The Columbus Income Tax Division
PO Box 182489
Columbus, Ohio 43218-2489