



FREQUENTLY ASKED QUESTIONS **ABOUT DOING BUSINESS IN COLUMBIA TOWNSHIP JEDZ** **(JOINT ECONOMIC DEVELOPMENT ZONE)**

Q: What addresses are located within Columbia Township JEDZ?

Below are the general address ranges for inclusion in JEDZ. If you have a question about a specific address, please use the “[The Finder](#)” (https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/default_municipal.aspx) from the Ohio Department of Taxation or contact our office (513-272-9954).

- 3200-3500 Highland Avenue, 45213
- 5130-5500 Kennedy Avenue, 45213
- 3590-4000 Lucille Drive, 45213
- 5100-5600 Ridge Avenue, 45213
- 6805-6805 Cambridge Avenue, 45227
- 6809-6811 Grace Avenue, 45227
- 6754-6902 Murray Road, 45227
- 4000-4300 Plainville Road, 45227
- 7200-7700 Wooster Pike, 45227

Q: What is the tax rate for Columbia Township JEDZ?

- Net-Profit: 1%.
- Employee Withholding: 1%

Q: What actions are required if I own a Business, own Rental Property, or work as a Contractor within the JEDZ?

Below are the expectations for businesses operating in the JEDZ:

1. **Register with the Columbia Township JEDZ within 10 days of beginning operations.** This information should also be updated whenever there are changes (e.g., change in payroll provider used).
2. **If your business pays employees via W-2s, you must collect and pay 1% Withholding Tax** on the employee's earnings.
 - Monthly Remittances are due the 15th of the following month.
 - Quarterly Remittances are due April 30, July 31, October 31, and January 31.
 - State law mandates monthly remittance if:
 - Prior year annual total withholding for the municipality exceeds \$2,399.00.
 - Any month of prior quarter exceeds \$200.00.
3. **If your business pays employees via W-2s, you must also submit an Annual Reconciliation,** along with employee W-2s, by February 28th of the year following the year reconciled. The form and instructions will be mailed to you ahead of time.
4. **If your business pays employees via 1099s, you must provide a list of names, addresses, and Social Security Numbers and keep this information current.**
5. **Pay Estimated Quarterly Net-Profit tax of 1%, if tax due is \$200.00 or more.**
 - a. First Quarter: due on federal filing deadline (generally April 15).
 - b. Second Quarter: June 15
 - c. Third Quarter: September 15
 - d. Fourth Quarter: December 15
6. **Submit an annual Tax Return by the federal due-date, based on the calendar year or your fiscal-year-end, if different.** The form and instructions will be mailed to you ahead of time. Please notify our office if you filed a federal extension (copy of form can be emailed, faxed, or mailed).

Q: I will be opening a new business and doing a large project to prepare my business location, or I will be doing a large-scale upgrade to my business location, or I am the General Contractor for a large project in the JEDZ. What should I do?

- Please contact the office and submit a list of the Sub-Contractors.

Q: What forms of payment can I use to pay taxes?

- Checks are preferred method of payment. Businesses may also pay by ACH through the State of Ohio’s “Ohio Business Gateway” (OBG) secure website. OBG web address: <http://www.tax.ohio.gov/>. Follow the “File Online” link to the [OBG login webpage](#). Your business needs to create an account to gain access if you don’t presently have one set up.

Q: Who is required to pay Columbia Twp JEDZ tax directly?

- [Businesses](#) located in the JEDZ. Employers MUST also withhold and submit 1% payroll tax for employees doing business within the JEDZ.
- [Owners of Rental Property](#) located within the JEDZ, collecting rental income.
- [Contractors](#) working on a project located within the JEDZ.
- [Consultant, or contract employee paid on 1099 basis](#), for work within the JEDZ.

Q: I work for a business located in the Columbia Twp JEDZ, do I need to pay taxes directly to Columbia Twp JEDZ?

- [If you are issued a W-2, not directly](#). Your employer should be withholding the 1% Columbia Township JEDZ tax from your paycheck. The employer should then pay the Withholding Tax to Columbia Twp JEDZ for all of their employees.
- If your pay stub and W-2 does not show Columbia Township JEDZ withholding tax, you must contact your employer’s payroll department. [If you are issued a 1099: you need to pay Columbia Township JEDZ directly](#).
- If you are a consultant or worker NOT receiving a W-2, and your employer has NOT withheld the tax, [you must file a Columbia Twp JEDZ tax return](#).

Q: What are the deadlines for submitting tax payments?

- **Employer Withholding Tax:**
 - **Monthly Remittance:** due by the 15th of the following month.
 - **Quarterly Remittance:** due April 30, July 31, October 31, and January 31*
 - (***Threshold requiring monthly remittance:** Prior year annual total withholding for the municipality exceeding \$2,399.00. Any month of prior quarter withholding for the municipality exceeding \$200.00. If the threshold is met, state law **mandates** monthly remittance.

- **Annual Reconciliation of Withholding Tax** are due the last day of February and must include a summary page of payments made to our office, as well as supporting W-2 information for every employee that had Columbia Township JEDZ tax withheld, along with any other municipality that tax was withheld for. The W-2 information needs to include the Medicare wages amount (Box 5), local wages earned, and local tax withheld. The 20-day rule allows a 20-day exemption from municipal withholding if applicable. Box 5 and Local wages are usually the same in the case of a person who works in an office setting. However, local wages vary and are assessed on a percentage basis for employees who work in multiple offices in different municipalities (City of Cincinnati and JEDZ) or works at various job sites in the Greater Cincinnati area.

- **Estimated Quarterly Income Tax:**
 - First Quarter: due on Federal filing deadline (generally April 15).
 - Second Quarter: June 15
 - Third Quarter: September 15
 - Fourth Quarter: December 15
 - (The threshold for requiring estimated tax payments is \$200.00.)

- **Extensions:** Request is due by the Tax Filing deadline and extends the date by six months. The Extension does not extend the tax payment due or for estimated taxes. A late payment penalty plus interest can be charged. **Please email, fax, or mail a copy of the Federal Extension form to our office, we are not notified by the Federal or State government of extensions and will contact payers with a failure to file notice.**

Q: Is there a charge of penalty & interest for late filing of Columbia Twp JEDZ Tax Returns and Tax payments?

- **Yes, late penalties and interest are assessed**

See Village of Fairfax website www.fairfaxoh.com for additional Tax Information. Late File Fees, Late Pay Fees, and Interest accumulate monthly for non-filers, and on unpaid balances. Columbia Township JEDZ follows the Tax Ordinance of the Village of Fairfax; however, the tax rate is 1% assessed on net profit business activity only. All Ohio Municipalities follow the latest Ohio Revised Tax Code.