

Individual Income Tax At-a-Glance

The City of Columbus collects a 2.5% tax on the income of Columbus residents, workers, and businesses. For individual filers, city income tax is paid first to the city where you work and then to the city where you live.

Income Tax for Residents

Columbus residents pay a total of 2.5% in taxes on all income earned, regardless of whether it was earned in Columbus or another city. When Columbus residents earn income in another city and pay taxes to that city, Columbus provides a 100% credit up to 2.5%.

Here are examples using a salary of \$50,000:

- *Columbus resident who works in Columbus*
 - $\$50,000 \times 2.5\%$ Columbus tax = \$1,250 due to Columbus
- *Columbus resident who works in Dublin*
 - $\$50,000 \times 2.0\%$ Dublin tax = \$1,000 due to Dublin
 - $\$50,000 \times 2.5\%$ Columbus tax = \$1,250 due to Columbus
 - -\$1,000 credit for tax paid to Dublin
 - =\$250 due to Columbus

Do I need to file?

Columbus does not require all residents to file income tax returns. If you live in Columbus, you may need to file if:

- You filed and paid the previous tax year
- You have an unincorporated business or rental property, whether it generated a profit or loss (i.e. you file federal schedules C, E, or F)
- You work in a city with a tax rate less than 2.5%
- You work in Columbus and your withholding was less than 2.5% of your income

Income Tax for Nonresidents

Non-residents who work or conduct business in Columbus owe 2.5% tax on the income they earn in Columbus. Additionally, non-residents who have unincorporated business income or rental property income earned in Columbus owe this tax on that income.

These examples use a salary of \$50,000:

- *Worthington resident who works in Columbus*
 - $\$50,000 \times 2.5\%$ Columbus tax = \$1,250
 - $\$50,000 \times 2.5\%$ Worthington tax = \$1,250
 - -\$1,250 credit for tax paid to Columbus
 - =\$0 due to Worthington
- *Dublin resident who works in Columbus*
 - $\$50,000 \times 2.5\%$ Columbus tax = \$1,250 due to Columbus
 - $\$50,000 \times 2.0\%$ Dublin tax = \$1,000 due to Dublin
 - -\$1,000 credit for tax paid to Columbus
 - =\$0 due to Dublin

Do I need to file?

Columbus does not require all **non-resident** workers to file income tax returns. If you work in Columbus but are not a resident, you may need to file if:

- You filed and paid the previous tax year
- Your Columbus withholding was less than 2.5% of the income you earned in Columbus
- You have an unincorporated business or rental property in Columbus, whether it generated a profit or loss (i.e. you file federal schedules C, E, or F)

Many cities in Ohio require their residents to file income tax returns. Please check with your city of residence to determine if you need to file a return with them.

Filing the Tax

How do I file?

Online: We strongly recommend you file and pay with our new online tax portal, CRISP. It is quick, secure and convenient! You can avoid processing delays and receive your refund faster by using crisp.columbus.gov.

By mail: All individual forms are available for download on our website under "Tax Forms".

The Division is also no longer accepting tax returns or payments in person at 77 N. Front Street, Columbus,

Ohio 43215 and if you are unable to file and pay online, please use the mailing addresses below:

PAYMENT ENCLOSED (BUSINESS & INDIVIDUAL):
Columbus Income Tax Division
PO Box 182158
Columbus, OH 43218-2158

NO PAYMENT ENCLOSED (BUSINESS & INDIVIDUAL):
Columbus Income Tax Division
PO Box 182437
Columbus, OH 43218-2437

WITHHOLDING (PAYMENTS & NO PAYMENTS):
Employer Withholding Tax
PO Box 182489
Columbus, OH 43218-2489

CORRESPONDENCE:
Columbus Income Tax Division
PO Box 183190
Columbus, OH 43218-3190

Contacting the Division

Self-service options available 24/7 on CRISP at crisp.columbus.gov including secure [messaging](#) and our chatbot Owl, OTUS to assist you.

You can speak to an Income Tax representative by calling (614) 645-7370, Monday to Friday, 9am - 4pm.