



CITY OF CINCINNATI 2025 INDIVIDUAL DECLARATION OF ESTIMATED INCOME TAX

A legally filed declaration must be signed, dated and accompanied by payment. The best and easiest way to declare is to estimate this year's taxes based on last year's taxable income. **Mail To: Cincinnati Income Tax Division, PO Box 637876, Cincinnati, OH 45263-7876 by APRIL 15, 2025.**

Account # _____ Social Security # _____ Spouse Soc Sec # _____

E-Mail: _____

Name _____

Address _____

PLEASE PROVIDE CURRENT ADDRESS

TAX DECLARATION

- | | |
|----------------------------------------------------------------------------------------------------------------------|-------|
| 1. Total Estimated Income Subject to Tax..... | _____ |
| 2. Cincinnati Estimated Income Tax Due (Multiply Line 1 by 1.8% (.018) | _____ |
| 3. Estimated Taxes Withheld from Wages..... | _____ |
| 4. Estimated Tax Due after Withholding (Line 2 less Line 3)
STOP if this amount is less than \$200.00..... | _____ |
| 5. Quarter One Estimated Tax Due Before Credits (25% of Line 4) | _____ |
| 6. Overpayment Credits from Previous Years..... | _____ |
| 7. Net Estimated Tax Due..... | _____ |

The undersigned declares this to be a true, correct and complete Declaration of Estimated Cincinnati Income Tax for the year 2025.

SIGNATURE

SPOUSE'S SIGNATURE

DATE

INSTRUCTIONS

- Line 1.** We recommend that you use 100% of your previous year's income to estimate the current year tax liability to ensure that you meet your estimated tax payment obligation. If the preceding tax year was not for a full 12-month period, make estimated payments based your current year's income or an annualized amount of your previous year's earnings.
- Line 2.** Compute your total estimated tax liability for 2025 by multiplying the amount on Line 1 by 1.8%. Enter the total on this line.
- Line 3.** Enter the estimated amount of Cincinnati and other allowable municipal taxes to be withheld from your wages by your employer.
- Line 4.** Enter the total of Line 2 minus Line 3. Payment of this amount less overpayment credits listed on Line 6 will satisfy your annual estimated payment requirement.
- Line 5.** If you elect to make quarterly installment payments, divide Line 4 by 4 to determine your quarterly tax liability.
- Line 6.** Enter the amount of tax you overpaid on last year's tax return that was not refunded to you.
- Line 7.** Enter the total of Line 5 minus Line 6. This is the amount of net estimated tax due by April 15, 2025. Three additional payments are due according to the payment schedule below. Subsequent payments are equal to the total estimated tax on Line 4 divided by 4 less any overpayment still available from prior years. Failure to remit timely payments may result in the assessment of interest and penalties. Make checks payable to "City of Cincinnati".

PAYMENT SCHEDULE FOR CALENDAR YEAR FILERS

APRIL 15, 2025
FILE DECLARATION
WITH 1/4 PAYMENT.

JUNE 16, 2025
MAKE 2ND QUARTERLY
PAYMENT.

SEPTEMBER 15, 2025
MAKE 3RD QUARTERLY
PAYMENT.

JANUARY 15, 2026
MAKE 4TH QUARTERLY
PAYMENT.

APRIL 15, 2026
FILE RETURN. PAY
ANY BALANCE DUE.

- By the 15th day of the 4th month after beginning a new business or taking a new job, everyone whose entire tax liability will not be withheld by an employer must file a Declaration.
- We will not bill you for the remaining quarterly installments. Please retain a copy of this form for future reference.
- If you need additional information, please contact us at (513) 352-2546.
- If the total estimate due after applicable credits for 2025 is less than \$200.00, then no declaration is required to be filed.

D-1 2nd Quarter Payment of Estimated Net Profit Tax

CINCINNATI INCOME TAX DIVISION
P O BOX 634580
CINCINNATI OH 45263-4580

2025

Name
Address

Account #: _____

Quarter Ending: June 30, 2025

Due Date: June 16, 2025

Amount Due: \$ _____

Save a stamp, file online at: <https://web2.civicacmi.com/Cincinnati>

Make checks payable to: "City of Cincinnati"

D-1 3rd Quarter Payment of Estimated Net Profit Tax

CINCINNATI INCOME TAX DIVISION
P O BOX 634580
CINCINNATI OH 45263-4580

2025

Name
Address

Account #: _____

Quarter Ending: September 30, 2025

Due Date: September 15, 2025

Amount Due: \$ _____

Save a stamp, file online at: <https://web2.civicacmi.com/Cincinnati>

Make check payable to: "City of Cincinnati"

D-1 4th Quarter Payment of Estimated Net Profit Tax

CINCINNATI INCOME TAX DIVISION
P O BOX 634580
CINCINNATI OH 45263-4580

2025

Name
Address

Account #: _____

Quarter Ending: December 31, 2025

Due Date: January 15, 2026

Amount Due: \$ _____

Save a stamp, file online at: <https://web2.civicacmi.com/Cincinnati>

Make check payable to: "City of Cincinnati"
