



2025 WAGE RECONCILIATION FORM W-3

DUE ON OR BEFORE March 2, 2026 MAIL TO:

ACCOUNT #: _____

FED ID #: _____

City of Cincinnati Income Tax Division
PO Box 637876 Cincinnati, OH 45263-7876
Phone: (513) 352-3847 Fax: (513) 352-2542
Website: www.cincinnati-oh.gov/citytax

PLEASE PROVIDE CURRENT ADDRESS

- Amended Return** **Please check if submitting electronic W-2s**
- Refund** (Amount must be entered on Line 23 to be a valid refund request)
- FINAL Return Reason:** _____

ANNUAL SUMMARY

WITHHOLDING PAYMENTS REMITTED

1. JANUARY	_____
2. FEBRUARY	_____
3. MARCH	_____
QTR 1	_____
4. APRIL	_____
5. MAY	_____
6. JUNE	_____
QTR 2	_____
7. JULY	_____
8. AUGUST	_____
9. SEPTEMBER	_____
QTR 3	_____
10. OCTOBER	_____
11. NOVEMBER	_____
12. DECEMBER	_____
QTR 4	_____
13. TOTAL REMITTED	_____
Add Lines 1 through 12	_____

14. NUMBER OF W-2s *	_____
15. CINCINNATI QUALIFYING WAGES	_____
16. WITHHOLDING TAX OBLIGATION	_____
17. CREDIT FOR OTHER CITY TAX (Not to exceed 1.8% withheld for Cincinnati Residents) Show amounts by city on W-2s or listing.	_____
18. WITHHOLDING TAX AFTER CREDITS (Line 16 minus Line 17)	_____
19. ACTUAL WITHHOLDINGS REMITTED (Total from Line 13) If Line 19 is greater than Line 18, go to Line 21	_____
20. BALANCE OF TAX DUE (Amounts less than \$10.00 are not due) (Line 18 minus Line 19) Make checks payable to: CITY OF CINCINNATI or pay online at https://web2.civiacmi.com/Cincinnati	_____
21. OVERPAYMENT AMOUNT (Line 19 minus Line 18) Attach a full written explanation	_____
22. AMOUNT OF OVERPAYMENT TO BE CREDITED TO NEXT YEAR	_____
23. REFUND AMOUNT Line 21 minus Line 22 (Amounts less than \$10.00 will not be refunded)	_____

_____ Date	_____ Title	_____ Signature	_____ Telephone	_____ Email Address
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*Submit employee W-2 forms or attach a listing that provides all the following information: employee name, social security number, address (including city, state and zip code), total qualifying wages paid for the year, Cincinnati tax withheld, name of any other city for which taxes were withheld, and the amount of other city taxes withheld. Employers who are required to submit IRS Form W-2 information electronically for Federal purposes shall also submit the wage information required by the city in electronic format. Instructions for the electronic submission of W-2 files can be found on the website at: www.cincinnati-oh.gov/citytax. Please also submit 1099-MISC and 1099-NEC forms issued for non-employee compensation related to work performed in the City of Cincinnati.

2025 WAGE RECONCILIATION FORM W-3 INSTRUCTIONS

Please complete the reconciliation form with blue or black ink only.

Office Phone: (513) 352-3847

Website: www.cincinnati-oh.gov/citytax

Mail to: PO Box 637876 Cincinnati, OH 45263-7876

Each employer shall file a Cincinnati Form W-3, Withholding Reconciliation for the preceding year.

Please ensure that the form is signed and dated. Returns filed after the due date of the return will be assessed a one-time late filing penalty of \$25.00.

FYI - The income of individuals under eighteen years of age is exempt and not taxable

LINE 1-12: Enter semi-monthly, monthly or quarterly employee withholding payments remitted to this office. (Note: Employers remitting semi-monthly payments should enter the total of the two monthly payments on the month line and quarterly payments should be entered only on the lines for the first, second, third and fourth quarters.)

LINE 13: Enter the total withholding payments remitted to this office. Add Lines 1–12.

LINE 14: Enter the number of W-2s submitted or the number of employees listed. *

LINE 15: Enter the total Cincinnati **Qualifying Wages** (the year-end total of all taxable compensation paid to employees who live or work in Cincinnati). *Generally, the amount reported in Box 5 of the W-2 is the qualifying wage for Ohio residents. Qualifying Wages include compensation paid to non-residents for services performed within the City of Cincinnati, and also include compensation paid to Cincinnati residents regardless of where performed. (Please refer to the Cincinnati Municipal Code Sec. 311-9-Q and Cincinnati Regulation R5 for a more comprehensive description of qualifying wages and additional types of taxable compensation.)*

LINE 16: Multiply the **Qualifying Wages** amount by 1.8% (.018).

LINE 17: Enter the amount of tax withheld for other cities on behalf of Cincinnati residents (*up to 1.8% of taxable compensation for each employee*). *Credit is limited to the local tax rate used multiplied by **Qualifying Wages**. We require supplemental data on the W-2 or listing showing the municipality names and amounts credited for each employee.*

LINE 18: Subtract Line 17 from Line 16 to get the amount of withholding tax after credits and enter on Line 18.

LINE 19: Enter the total amount of withholdings paid to Cincinnati (from Line 13).

LINE 20: If Line 18 is greater than Line 19, enter the balance of tax due on Line 20. **(Amounts less than \$10.00 are not due)**

LINE 21: If Line 19 is greater than Line 18, enter the overpayment amount. *A full written explanation for the overpayment must be attached in order to process your request for a refund or a credit transfer.*

LINE 22: Enter the amount to be credited to next year.

LINE 23: Enter the amount to be refunded. **(Amounts less than \$10.00 will not be refunded)**

When submitting W-2 forms or a listing, please place the Withholding Reconciliation (Form W-3) in front of any accompanying information. **To prevent delays in processing, please do not use staples.**

Employers who are required to submit IRS Form W-2 information electronically for Federal purposes, shall also submit the wage information required by the city in electronic format. Instructions for the electronic submission of W-2 and 1099-Misc and 1099-NEC files can be found on the website at: www.cincinnati-oh.gov/citytax.

* An employee listing may be submitted in lieu of W-2s. This listing must include: name, social security number, street address and zip code, total qualifying wages paid and amount of Cincinnati tax withheld. Employers required to withhold tax from Cincinnati residents for services performed in another taxing city should enter this amount in a separate column (not to include any tax withheld at a rate of over 1.8%.) Indicate the total amount of compensation paid to individual employees, even though in the case of non-residents it may have been only partially subject to Cincinnati tax and withholding.