

BR-21**Declaration of Estimated City Income Tax**
(also serves as Voucher 1)**2018**

FOR THE YEAR _____

BEGINNING _____

ENDING _____

Name _____ EIN/FID No. _____ Address _____ City _____ State _____ Zip Code _____		Check this box if: <input type="checkbox"/> AMENDED tax year _____
Trade Name _____ CITY OR CITIES OF INCOME: 1 - _____ 2 - _____ 3 - _____ 4 - _____	Nature of Business _____ Filing Status - check only one <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> Fiduciary (Trust and Estates) <input type="checkbox"/> Partnership/Association <i>(do not use this form for Schedule C filers)</i>	

Annualize Installment Method Not Permitted. The Columbus City Codes do not allow for calculating estimated tax payments based on an "annualized income installment method". The Columbus City Codes [§362.07] requires that each estimated tax payment "be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax" and that a declaration of estimated tax which is less than **90%** of the tax shown on the final return shall not be considered filed in good faith. Thus, even if your business is seasonal, City estimated tax payments must be based on estimated annual taxable income.

Column A	C O D E	Column B Estimated Taxable Income	TAX RATE	Column C Estimated Tax Due
COLUMBUS	01		2.5%	
GROVEPORT	09		2.0%	
OBETZ	10		2.5%	
CANAL WINCHESTER	11		2.0%	
MARBLE CLIFF	13		2.0%	
BRICE	14		2.0%	
HARRISBURG	16		1.0%	

1. TOTAL NET ESTIMATED TAX DUE (must equal the total of Column C)	1	
2. LESS: overpayment credits from previous year return	2	
3. CREDIT previous declaration payments (if an amended declaration)	3	
3A. TOTAL CREDITS (add Lines 2 and 3)	3A	
4. UNPAID BALANCE DUE (subtract Line 3A from Line 1)	4	
5. LESS: amount paid with this declaration (attach check or money order)	5	
6. ESTIMATED TAX BALANCE PAYABLE	6	
(payable in equal installments for each quarter) use Form BR-18		(June, September & December)

SIGNATURE

I declare that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct and complete declaration of estimated income subject to city income tax for the period stated above.

Signature of Officer _____
Sign Here
 Title _____ Date _____

This Form is Voucher 1

If you are required to make estimated tax payments, you are required to file this form.
 Make a copy of this form for your records.

MAILING INFORMATION**NO Payment Enclosed:**

Mail to: Columbus Income Tax Division
 PO Box 182437
 Columbus, Ohio 43218-2437

*This form may be
 electronically filed and paid at
www.columbustax.net*

Payment Enclosed:

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