This form may be electronically filed and paid at www.columbus.gov/IncomeTaxDivision

Form **BR-21** City of Columbus, Income Tax Division

Declaration of Estimated Income Tax

2021 (also serves as Voucher #1)

FOR THE YEAR _____
BEGINNING _____
ENDING _____

Business Name _____ EIN/FID Number _____

Current Mailing Address _____

City _____ State _____ Zip Code _____

Check this box if: ☐ **AMENDED** tax year _____

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.

Trade Name _____

Nature of Business _____

FILING STATUS (check only one):

- ☐ **C-Corporation**
- ☐ **S-Corporation**
- ☐ **Fiduciary (Trust and Estates)**
- ☐ **Partnership/Association**

(do not use this form for Schedule C filers)

Column A CITY	CODE	Column B ESTIMATED TAXABLE INCOME	TAX RATE	Column C ESTIMATED TAX DUE
COLUMBUS	**01**		**2.5%**	

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) **(A MINIMUM 25% OF LINE 1 IS DUE ON OR BEFORE APRIL 15TH)**	4		
5. LESS: AMOUNT PAID WITH THIS DECLARATION (ATTACH CHECK OR MONEY ORDER)			5
6. ESTIMATED TAX BALANCE PAYABLE (USE FORM BR-18 TO PAY IN EQUAL INSTALLMENTS FOR EACH QUARTER)	6		

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.

Sign Here ▶ Signature _____ Date _____

▶ Title _____

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, OH 43218-2437

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

Rev. 9/29/2020

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