Notice Regarding Quarterly Estimated Municipal Income Tax Payments – 6/23/2026

Effective Tax Year: 2026

The City of Cheviot would like to inform taxpayers of a change regarding quarterly estimated municipal income tax payments.

Beginning with tax year **2026,** the City will require quarterly estimated municipal income tax payments for taxpayers who meet the requirements established under **Ohio Revised Code (ORC) Chapter 718, including ORC §718.08**.

The city understands that this may be a new process for many taxpayers, especially those who have not previously been required to make estimated payments. We recognize this is a change from prior years and are providing this information to help taxpayers understand the requirement and how it may apply to them.

The City of Cheviot is streamlining tax reporting and payments similar to the State of Ohio and IRS estimated payment requirements.

Why am I receiving an estimated tax payment notice?

You may have received an estimated tax bill because, based on information available to the city, you are expected to owe **$200 or more in municipal income tax after employers withholding and applicable credits**.

Ohio law allows municipalities to require taxpayers with an expected municipal income tax liability to make estimated payments throughout the year.

Is this a new tax?

No. Quarterly estimated payments are **not a new tax** and do not increase the City's municipal income tax rate.

Estimated payments are simply a way for taxpayers to pay their anticipated municipal income tax liability throughout the year rather than paying the full amount when filing their annual municipal income tax return.

Who may be required to make estimated payments?

Estimated payments may apply to taxpayers who have income that does not have sufficient municipal tax withholding, including:

- Self-employment income
- Business income
- Rental income
- Independent contractor income
- Other taxable income without adequate withholding

Taxpayers who’s withholding fully cover their municipal income tax obligation may not be required to make estimated payments.

When are estimated payments due?

Quarterly estimated payments are generally due:

- April 15
- July 15
- October 15
- January 15 of the following year

What if I believe my estimated amount is incorrect?

If your income, withholding, or tax situation has changed, please contact the City Income Tax Division. Staff can review your account and determine whether an adjustment to your estimated payments may be appropriate.

Questions?

Please contact:

Cheviot Income Tax Division
Phone: 513-661-7854
Email: tax@cheviot.org
Website: https://cheviot.org/

The city appreciates your cooperation and understanding as we implement this updated municipal income tax process.