



City of Oregon Income Tax Reference Guide

For Tax Years Beginning Jan 01, 2017 and after

(If the due date falls on a weekend or holiday; it will be extended to the next business day)

Individual or Business Tax Return DUE Date Schedule		
End of Tax Year	Tax Final	6 Month Extension
Dec 31 st	Apr 15 th Or the IRS Due Date	Oct 15 th
** Below are due dates for Business filers only **		
Nov 30 th	Mar 15 th	Sep 15 th
Oct 31 st	Feb 15 th	Aug 15 th
Sep 30 th	Jan 15 th	Jul 15 th
Aug 31 st	Dec 15 th	Jun 15 th
Jul 31 st	Nov 15 th	May 15 th
Jun 30 th	Oct 15 th	Apr 15 th
May 31 st	Sep 15 th	Mar 15 th
Apr 30 th	Aug 15 th	Feb 15 th
Mar 31 st	Jul 15 th	Jan 15 th
Feb 28 th	Jun 15 th	Dec 15 th
Jan 31 st	May 15 th	Nov 15 th

Estimated Payment Schedule					Additional Information
End of Tax Year	1 st QTR	2 nd QTR	3 rd QTR	4 th QTR	<p>Estimated Payments</p> <p>No estimate tax payments are required if the Estimated tax liability is under \$200.00.</p> <p>Estimated Percentage Due Amounts</p> <p>1st Payment - 22.5%</p> <p>2nd Payment - 45.0%</p> <p>3rd Payment - 67.5%</p> <p>4th Payment - 90.0%</p> <p>Estimated Payment Due Dates</p> <p>1st Payment - 4th MO</p> <p>2nd Payment - 7th MO</p> <p>3rd Payment - 10th MO</p> <p>4th Payment - 13th MO</p>
Dec 31 st	Apr 15 th	Jul 31 st	Oct 31 st	Jan 31 st	
** Below are due dates for Business filers only **					
Dec 31 st	Apr 15 th	Jun 15 th	Sept 15 th	Dec 15 th	
Nov 30 th	Mar 15 th	May 15 th	Aug 15 th	Nov 15 th	
Oct 31 st	Feb 15 th	Apr 15 th	Jul 15 th	Oct 15 th	
Sep 30 th	Jan 15 th	Mar 15 th	Jun 15 th	Sep 15 th	
Aug 31 st	Dec 15 th	Feb 15 th	May 15 th	Aug 15 th	
Jul 31 st	Nov 15 th	Jan 15 th	Apr 15 th	Jul 15 th	
Jun 30 th	Oct 15 th	Dec 15 th	Mar 15 th	Jun 15 th	
May 31 st	Sep 15 th	Nov 15 th	Feb 15 th	May 15 th	
Apr 30 th	Aug 15 th	Oct 15 th	Jan 15 th	Apr 15 th	
Mar 31 st	Jul 15 th	Sept 15 th	Dec 15 th	Mar 15 th	
Feb 28 th	Jun 15 th	Aug 15 th	Nov 15 th	Feb 15 th	
Jan 31 st	May 15 th	Jul 15 th	Oct 15 th	Jan 15 th	

Withholding Payments Due Date Schedule	
Quarterly Payment	Monthly Payment *
1 st QRT – April 30 th	Jan – Feb 15 th
2 nd QRT – July 31 st	Feb – Mar 15 th
3 rd QRT – Oct 31 st	Mar – Apr 15 th
4 th QRT – Jan 31 st	Apr – May 15 th
	May – Jun 15 th
	Jun – Jul 15 th
	Jul – Aug 15 th
	Aug – Sept 15 th
	Sept – Oct 15 th
	Oct – Nov 15 th
	Nov – Dec 15 th
	Dec – Jan 15 th

Additional Notes

*Monthly payments are required to be submitted if the previous year's withholding payments were over \$2399 or if any month in the previous quarter was \$200 or more.

The Reconciliation Due Date is Feb 28th for both Quarterly and Monthly withholdings, which must include ALL withholding districts in addition to non-taxing districts.