

# INSTRUCTIONS TO FILE ESTIMATED TAX



Every taxpayer having or anticipating any income **underwithheld or not subject to local Withholding by Employer** needs to file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due when the tax liability is \$200 or more. April 15th of this year is the due date for filing the return and comparing your annual tax liability with what has already been paid. If you are uncertain as to whether or not you are required to pay estimates, please phone the Income Tax Office at 419-698-7034.

## PENALTIES AND INTEREST

Penalty (not to exceed 15% the tax liability) and Interest (at the rate of 10% per annum) will be assessed against any taxpayer if the taxpayer fails to pay estimated tax by the estimated tax due dates or if the total estimate payments made throughout the year are less than 90% of the total current year tax liability. If you are uncertain as to what to declare you can declare your prior year liability and avoid penalty.

While **100% of your tax liability is due by April 15th**, Ohio Revised Code allows taxpayers two options in calculating *estimated* payments. They can either (1) pay 100% of their prior year (2023) tax liability in four equal payments, or (2) pay 90% of their 2024 tax liability on income as earned per calendar quarter. Regardless of which option is chosen, **payment due dates are April 15, 2024 for Voucher 1, July 31, 2024 for Voucher 2, October 31, 2024 for Voucher 3, and January 31, 2025 for Voucher 4.**

**TO PAY BY CREDIT CARD**

Payments by credit card can be made by visiting our website, [www.oregonohio.org/departments/tax/pay-online](http://www.oregonohio.org/departments/tax/pay-online) or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

## COMPUTATION OF 2024 ESTIMATED TAX WORKSHEET

1. Estimated Taxable Income.....	\$ _____	
2. Estimated Tax (Line 1 multiplied by 2.25%) .....		\$ _____
3. a. Oregon Tax Withheld .....	\$ _____	
b. Other City Tax Withheld .....	\$ _____	
(Do not Exceed 2-1/4% Total)		
4. Overpayment (from 2023 tax return) .....	\$ _____	
5. Total Credits (Add Lines 3a, 3b, and 4) .....		\$ _____
6. Net Estimated Tax (Line 2 minus Line 5) .....		\$ _____
7. <b>Amount to be paid in quarterly installments</b> .....		\$ _____
(Line 6 divided by 4)		


\*If you work in a field of employment that has fluctuating income levels (such as one of the building trades) the computation chart above may not work well for you. Please contact our office at 419-698-7034 and we will help you determine what your quarterly payments should be.

1

**CITY OF OREGON ESTIMATED TAX – 2024**  
**CALENDAR YEAR – DUE APRIL 15, 2024**  
**FISCAL YEAR – 15TH DAY OF THE 4TH MONTH OF TAXABLE YEAR**



**TO PAY BY CREDIT CARD**



Payments by credit card can be made by visiting our website, [www.oregonohio.org/departments/tax/pay-online](http://www.oregonohio.org/departments/tax/pay-online) or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

Name(s) and Address

S.S#/FED. I.D.# \_\_\_\_\_

Quarterly Estimated Payment \$ \_\_\_\_\_  
(From Line 7 of Calculation)

\_\_\_\_\_  
Taxpayer's Signature Date

2

**CITY OF OREGON ESTIMATED TAX – 2024**  
CALENDAR YEAR – DUE JULY 31, 2024  
FISCAL YEAR – 31ST DAY OF THE 7TH MONTH OF TAXABLE YEAR



Name(s) and Address

**TO PAY BY CREDIT CARD**



Payments by credit card can be made by visiting our website, [www.oregonohio.org/departments/tax/pay-online](http://www.oregonohio.org/departments/tax/pay-online) or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

S.S./FED. I.D.# \_\_\_\_\_

Quarterly Estimated Payment \$ \_\_\_\_\_  
(From Line 7 of Calculation)

\_\_\_\_\_  
Taxpayer's Signature Date

MAKE CHECK PAYABLE TO: COMMISSIONER OF TAXATION • MAIL TO: CITY OF OREGON TAX DEPT., 5330 SEAMAN ROAD, OREGON, OH 43616

3

**CITY OF OREGON ESTIMATED TAX – 2024**  
CALENDAR YEAR – DUE OCTOBER 31, 2024  
FISCAL YEAR – 31ST DAY OF THE 10TH MONTH OF TAXABLE YEAR



Name(s) and Address

**TO PAY BY CREDIT CARD**



Payments by credit card can be made by visiting our website, [www.oregonohio.org/departments/tax/pay-online](http://www.oregonohio.org/departments/tax/pay-online) or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

S.S./FED. I.D.# \_\_\_\_\_

Quarterly Estimated Payment \$ \_\_\_\_\_  
(From Line 7 of Calculation)

\_\_\_\_\_  
Taxpayer's Signature Date

MAKE CHECK PAYABLE TO: COMMISSIONER OF TAXATION • MAIL TO: CITY OF OREGON TAX DEPT., 5330 SEAMAN ROAD, OREGON, OH 43616

4

**CITY OF OREGON ESTIMATED TAX – 2024**  
CALENDAR YEAR – DUE JANUARY 31, 2025  
FISCAL YEAR – 31ST DAY OF THE 13TH MONTH OF TAXABLE YEAR



Name(s) and Address

**TO PAY BY CREDIT CARD**



Payments by credit card can be made by visiting our website, [www.oregonohio.org/departments/tax/pay-online](http://www.oregonohio.org/departments/tax/pay-online) or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

S.S./FED. I.D.# \_\_\_\_\_

Quarterly Estimated Payment \$ \_\_\_\_\_  
(From Line 7 of Calculation)

\_\_\_\_\_  
Taxpayer's Signature Date

MAKE CHECK PAYABLE TO: COMMISSIONER OF TAXATION • MAIL TO: CITY OF OREGON TAX DEPT., 5330 SEAMAN ROAD, OREGON, OH 43616

## RECORD OF PAYMENTS

Voucher No.	Due Date	Check No.	Date Paid	Amount Paid
1	April 15, 2024			
2	July 31, 2024			
3	Oct. 31, 2024			
4	Jan. 31, 2025			