Print Clear Form

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 18th 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.

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 (2025) tax liability in four equal payments, or (2) pay 90% of their 2026 tax liability on income as earned per calendar quarter. Regardless of which option is chosen, **payment due dates are April 15, 2026 for Voucher 1, July 31, 2026 for Voucher 2, October 31, 2026 for Voucher 3, and January 31, 2027 for Voucher 4.**

PENALTIES AND INTEREST
Penalty (not to exceed 15% the tax liability) and Interest (at the rate of 7% per annum) will be assessed against any taxpayer if the taxpayer fails to pay estimated tax by the 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.

TO PAY BY CREDIT CARD

Payments by credit card can be made by visiting our website, 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 2026 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 2024 tax return) ..... $ _____
5. Total Credits (Add Lines 3a, 3b, and 4) ..... $ _____
6. Net Estimated Tax (Line 2 minus Line 5) ..... $ _____
7. **Amount to be paid in quarterly installments** ..... $ _____
   (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 – 2026

CALENDAR YEAR – DUE APRIL 15, 2026
FISCAL YEAR – 15TH DAY OF THE 4TH MONTH OF TAXABLE YEAR

OREGON
OPPORTUNITY ON THE BAY

TO PAY BY CREDIT CARD

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Name(s) and Address

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**

2

CITY OF OREGON ESTIMATED TAX – 2026

CALENDAR YEAR – DUE JULY 31, 2026
FISCAL YEAR – 31ST DAY OF THE 7TH MONTH OF TAXABLE YEAR

OREGON
OPPORTUNITY ON THE BAY

Name(s) and Address

TO PAY BY CREDIT CARD

DISCOVER MasterCard. VISA

Payments by credit card can be made by visiting our website, 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 – 2026

CALENDAR YEAR – DUE OCTOBER 31, 2026
FISCAL YEAR – 31ST DAY OF THE 10TH MONTH OF TAXABLE YEAR

OREGON
OPPORTUNITY ON THE BAY

Name(s) and Address

TO PAY BY CREDIT CARD

DISCOVER MasterCard. VISA

Payments by credit card can be made by visiting our website, 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 – 2026

CALENDAR YEAR – DUE JANUARY 31, 2027
FISCAL YEAR – 31ST DAY OF THE 13TH MONTH OF TAXABLE YEAR

OREGON
OPPORTUNITY ON THE BAY

Name(s) and Address

TO PAY BY CREDIT CARD

DISCOVER MasterCard. VISA

Payments by credit card can be made by visiting our website, 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, 2026			
2	July 31, 2026			
3	Oct. 31, 2026			
4	Jan. 31, 2027			