



City of Van Wert – Income Tax Department

2019 ESTIMATED TAX – QUARTERLY INSTALLMENT FORM (Q-1)

FILE WITH AND MAKE CHECKS PAYABLE TO: CITY OF VAN WERT – INCOME TAX, 515 E MAIN ST, VAN WERT, OH 45891

419-238-6020

Office Hours: Monday – Friday from 8:00 AM to 4:30 PM

www.vanwert.org

| ESTIMATED TAX DECLARED | CREDITS and/or PAYMENTS | | AMOUNT OF UNPAID BALANCE | QUARTERLY INSTALLMENT DUE |
|------------------------|-------------------------|-----------------------|--------------------------|---------------------------|
| | DATE OF LAST PAYMENT | TOTAL AMOUNT CREDITED | | |
| | | | | |

TAXPAYER INFORMATION:

ACCOUNT #:

DUE ON OR BEFORE

QUARTER:

This return and payment MUST be filed on or before the due date above to avoid penalty. Notify the Income Tax Department promptly of any change in ownership or name & address shown above.



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QUARTER:

RETURN PART 1 WITH PAYMENT – KEEP PART 2 FOR YOUR RECORDS

2019 ESTIMATED TAX – QUARTERLY INSTALLMENT FORM (Q1) – INSTRUCTIONS AND INFORMATION

Changes mandated by Ohio Revised Code Chapter 718 (House Bill 5 – Municipal Income Tax Uniformity)

Any TAXPAYER, BUSINESS or INDIVIDUAL, is required to file an estimated tax form if the amount owed the city of Van Wert, Ohio (over the withholding amounts) is \$200.00 or more in a calendar year. The 2019 “Estimated Tax Declared” above is based on the tax liability of your 2018 Van Wert City income tax return.

Failure to have 90% of your city of Van Wert tax liability paid via withholding credits and/or estimated payments will result in a penalty of 15% of the amount not timely paid. This penalty applies to EACH quarter that was not paid on or before the due date as listed below .

To clarify: If your city of Van Wert tax is not fully withheld by your employer, you MUST make estimated tax payments according to the schedule below to avoid an underpayment of estimated tax penalty if the estimated tax is (or will be) \$200.00 or greater for 2019.

In addition to underpayment penalty, a uniform interest rate will also be applied to estimated payments not timely paid. This uniform rate will be the Federal Short Term rate plus 5% per annum.

Filing an extension to file a current year city of Van Wert income tax return does not waive the estimated tax payment requirements.

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|---|---|
| 1st QTR 2019: 22.5% of the tax liability is due by APRIL 15, 2019 | 3rd QTR 2019: 67.5% of the tax liability is due by SEPTEMBER 15, 2019 |
| 2nd QTR 2019: 45% of the tax liability is due by JUNE 15, 2019 | 4th QTR 2019: 90% of the tax liability is due by JANUARY 15, 2020 |

You are currently past due on the following quarters and will be subject to underpayment penalty and interest when your 2019 tax return is filed:

- 1st Quarter
- 2nd Quarter
- 3rd Quarter
- 4th Quarter