

TAX YEAR _____

for office use only

DATE RECEIVED _____

PAYMENT TYPE _____

FILING PERIOD ____ / ____

AMT. REC'D \$ _____

FORM Q-1

VILLAGE OF JEFFERSON
27 E Jefferson St
Jefferson, OH 44047

ESTIMATED TAX PAYMENT

1st Quarter – Due on or before April 15
440-576-3941

Payment Enclosed \$ _____

Taxpayer Social Security Number	Spouse Social Security Number
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Taxpayer's Name & Address

TAX YEAR _____

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DATE RECEIVED _____

PAYMENT TYPE _____

FILING PERIOD ____ / ____

AMT. REC'D \$ _____

FORM Q-1

VILLAGE OF JEFFERSON
27 E Jefferson St
Jefferson, OH 44047

ESTIMATED TAX PAYMENT

2nd Quarter – Due on or before June 15
440-576-3941

Payment Enclosed \$ _____

Taxpayer Social Security Number	Spouse Social Security Number
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Taxpayer's Name & Address

TAX YEAR _____

for office use only

DATE RECEIVED _____

PAYMENT TYPE _____

FILING PERIOD ____ / ____

AMT. REC'D \$ _____

FORM Q-1

VILLAGE OF JEFFERSON
27 E Jefferson St
Jefferson, OH 44047

ESTIMATED TAX PAYMENT

3rd Quarter – Due on or before Sept 15
440-576-3941

Payment Enclosed \$ _____

Taxpayer Social Security Number	Spouse Social Security Number
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Taxpayer's Name & Address

ESTIMATED TAX FILING INSTRUCTIONS

WHO MUST MAKE A DECLARATION:

- (1) EVERY RESIDENT of the Village of Jefferson, Ohio who expects to receive taxable income, wherever earned, from which the Jefferson income tax will not be completely withheld.
(2) EVERY NON-RESIDENT of Jefferson, who expects to receive taxable income, earned or derived within or from the City, from which the Jefferson income tax will not be completely withheld.
(3) EVERY BUSINESS ENTITY conducting activities or producing taxable income within or for the Village of Jefferson.

HOW TO FILE DECLARATION:

Declaration of estimated tax for the year can be made on the Jefferson City Tax return or directly to the Village of Jefferson, Division of Taxation, 27 E Jefferson St, Jefferson, OH 44047.

PAYMENT OF ESTIMATED TAX:

The estimated tax or the first quarterly payment may be paid in full with your Income Tax Return, or must be paid quarterly on or before April 15, June 15, September 15 and January 15.

WHAT IS TAXABLE INCOME:

- (1) FOR RESIDENT INDIVIDUALS the qualifying wages, commissions and other compensation whether paid in cash, property or other consideration, wherever earned; the distributive share of net income from partnerships or associations wherever conducted; net income from rental property wherever situated; and any other income not expressly excluded by the Jefferson Income Tax Ordinance
(2) FOR RESIDENT BUSINESS OR PROFESSIONAL ENTITIES, whether sole-proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted.
(3) FOR NON-RESIDENT INDIVIDUALS the qualifying wages, commissions and other compensation as enumerated in (1) to the left, but only to the extent earned within or derived from the City of Jefferson.

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TAX RATE IS 1.50%
CREDIT FOR TAXES PAID TO OTHER CITIES
IS LIMITED TO A MAXIMUM OF 1.50%

□ □ □

ESTIMATE FORMULA: Gross taxable income x 1.50% x 90% equals amount to be paid by January 15 of the following tax year.

EXAMPLE: Jefferson resident's taxable wages are estimated to be \$25,000. Employee works in another city with a local income tax rate of 0.5%. Credit will be allowed for the 0.5% tax paid to another city. To calculate Jefferson estimated tax liability: \$25,000.00 X .0150 = \$375.00 - \$125.00 (other city credit of \$25,000 X .005) = \$250.00.

Please call the Tax Office at 440-576-3941 for further assistance in calculating estimated payments.

ESTIMATED TAX WORKSHEET

(KEEP FOR YOUR RECORDS - DO NOT FILE)

- 1. Enter your total estimated Jefferson taxable income..... 1. \$
2. Multiply Line 1 by 1.50% (.0150) and enter here..... 2. \$
3. TAX CREDITS
a. Enter the tax your employer will withhold and send directly to Jefferson a. \$
b. Enter the overpayment (carry-over) from your previous year Jefferson return, if any c. \$
c. Enter other city tax credits (limited to 1.50%)..... d. \$
4. Enter your total credits. (Add lines 3 a. thru 3 c.) 4. \$
5. Net Estimated Tax Due (Subtract Line 4 from Line 2)..... 5. \$
6. Enter 1/4 of Line 5 here, as your quarterly estimated payment. (If this computation is for less than one year, divide Line 5 by the number of quarters remaining in the year.)..... 6. \$

PAY THE FIRST ESTIMATED PAYMENT WITH YOUR TAX RETURN.

ENTER THE AMOUNT ON LINE 6 ON EACH OF THE VOUCHERS ON THE REVERSE.