

## **191.07 DECLARATIONS.**

(a) Every taxpayer who anticipates earning any compensation or qualifying wages not subject to Section 191.06, or who engages in any business within the City, shall file with the Commissioner of Taxation a declaration setting forth such estimated income or the estimated net profits from such business activity together with the estimated tax due thereon, if any. For taxable years beginning on or after January 1, 2005, declarations of estimated net profits from any business conducted within the City and payment of estimated City income tax thereon may be made by using the Ohio business gateway, as described in Ohio Revised Code Section 718.051.

(b) Such declaration of estimated City income tax for a taxable year that is a calendar year shall be filed on or before April 15 of each year during the life of this Chapter, or within four months of the date the taxpayer becomes subject to City income tax for the first time.

(c) Such declaration of estimated tax shall be filed on a form or forms furnished by or obtainable from the Commissioner of Taxation or on a generic form prescribed by Ohio Revised Code Section 718.05, which form or forms may require a statement that the taxpayer's declaration of estimated City taxable income equals the taxpayer's estimated federal taxable income as adjusted so that City taxable income includes only those items that are taxable under this Chapter.

(d) (1) Such declaration of estimated tax for a taxable year that is a calendar year shall be accompanied by payment of at least twenty-two and one-half percent of the estimated annual tax and, in the case of individuals, at least a similar amount must be paid on or before July 31 and October 31 of that taxable year and January 31 of the subsequent taxable year. A calendar year taxpayer having net profits subject to City income tax must file the declaration of

estimated tax by April 15 and pay at least twenty-two and one-half percent of the estimated annual tax by that date, and at least a similar amount must be paid by June 15, September 15, and December 15 of such taxpayer's taxable year. The estimate may be amended at any time prior to the due date of the taxpayer's annual City income tax return for the taxable year for which the estimated payments are made. The annual City income tax return must be filed and any balance of City income tax that may be due must be paid on or before the due date set forth in Section 191.05. If the taxpayer has paid more than the amount of tax to which the City is entitled, a refund of the amount so overpaid shall be made or the same may be applied toward the declaration of tax due for the ensuing taxable year. Claims for refunds shall be made on forms prescribed or approved by the Commissioner of Taxation and within the time provided in Section 191.11.

(2) An amended declaration must be filed on or before January 31 of any year, or in the case of a taxpayer on a fiscal year accounting basis, on or before the date fixed by regulation of the Commissioner of Taxation, if it appears that the original declaration made for the preceding taxable year underestimated the taxpayer's income by twenty percent (20%) or more. At such time a payment that, together with prior payment is sufficient to pay taxpayer's entire estimated liability, shall be made. If upon the filing of the annual City income tax return required by Section 191.05 hereof, it appears that the taxpayer did not pay at least eighty percent (80%) of his City income tax liability shown on such return on or before January 31 or the date fixed by regulation, whichever is applicable, the difference between eighty percent (80%) of the taxpayer's City income tax liability and the amount of estimated tax actually paid on or before January 31 or the date fixed by regulation, whichever is applicable, shall be subject to the interest and penalty provisions of Section 191.10. However, the interest and penalty provision of Section 191.10 shall not apply where either: (i) the taxpayer is a resident but was not domiciled in

the City on January 1 of the calendar year; or (ii) the taxpayer has remitted on a timely basis an amount of estimated City income tax at least equal to one hundred percent (100%) of the taxpayer's City income tax liability for the preceding taxable year, provided that the return for the preceding taxable year reflected a 12-month period and the taxpayer filed a City income tax return for the preceding taxable year.

(3) Such declaration shall indicate that the estimated tax is being withheld under the provisions of Section 191.06 or is being paid to another municipality.

(e) Those taxpayers having a taxable year other than the calendar year shall file a declaration on or before the fifteenth day of the fourth month after the start of each fiscal year or period, accompanied by a payment of at least twenty-two and one-half percent of the estimated annual tax shown due thereon, and shall make quarterly payments of at least a similar amount each on the fifteenth day of the sixth month, ninth month and twelfth month of the taxpayer's taxable year.

(f) An annual City income tax return shall be filed by the date prescribed by Section 191.05(a) and any balance that may be due the City shall be paid therewith in accordance with the provisions of Section 191.05. (Ord. 03-46. Passed 8-4-03.)