

# 2015 ESTIMATED INCOME TAX

## INSTRUCTIONS & WORKSHEET for FORM D-1 & AQ-1

Income Tax Division - 1 Cascade Plaza - 11th Floor - Akron, OH 44308 - 330-375-2290

**DID YOU KNOW THAT YOU CAN FILE AND PAY YOUR 2015 ESTIMATED PAYMENTS ON-LINE?**  
 Payments can be made using our eCheck program find instructions for making bankcard payments on our web site. Go to [www.AkronOhio.gov/1040](http://www.AkronOhio.gov/1040) and click on the "Estimated Payments" button.

Keep this WORKSHEET and PAYMENT SCHEDULE as a record of your calculations and payments made during the tax year. **Note: Failure to file and pay required quarterly estimated payments will result in penalty and interest charges.**

1. Estimated Taxable Income – total annual earnings expected . 1) \$ \_\_\_\_\_
2. Estimated Tax - 2.25% of Line 1..... 2) \$ \_\_\_\_\_
3. Credits - City (or JEDD) taxes to be withheld by your employer and paid to a municipality or JEDD. (Maximum 2.25% of wages)..... 3) \$ \_\_\_\_\_
4. Subtotal of Estimated Tax (Subtract Line 3 from Line 2) ..... 4) \$ \_\_\_\_\_
5. Credits:
  - A. Overpayment from prior year..... A) \$ \_\_\_\_\_
  - B. Other (specify) ..... B) \$ \_\_\_\_\_

Total Credits (Add Line 5A and Line 5B) ..... 5) \$ \_\_\_\_\_
6. Balance of Akron tax due (Subtract Line 5 from Line 4) ..... 6) \$ \_\_\_\_\_  
 Enter here and on VOUCHER 1 (Form D-1) in the upper right hand box marked "**ENTER YOUR ESTIMATED TAX HERE** →"  
 This is your Declaration of Estimated City Income Tax.<sup>1</sup>
7. Amount of Estimated Tax to be paid quarterly..... 7) \$ \_\_\_\_\_  
 (Take 1/4th of Line 6 and enter the result here)

### 2015 PAYMENT SCHEDULE Retain This Schedule For Your Records

Payment	Date Due <sup>2</sup>	% Due	Amount (See Line 7, above)	On-Line Confirmation or Check #	Date Paid
VOUCHER 1	4/30/2015	25%	\$		
VOUCHER 2	7/31/2015	50%	\$		
VOUCHER 3	10/31/2015	75%	\$		
VOUCHER 4	1/31/2016	100%	\$		

To amend your Declaration during the year, complete the back of VOUCHERS 2, 3 or 4 (Form AQ-1) and check the block on the front of the form, indicating that a change is being made. Amending your Declaration will most likely require that you adjust your remaining quarterly payments.

<sup>1</sup> The declaration of estimated tax shall at a minimum be the lesser of 90% of the estimated current year annual tax or 100% of the prior year tax. This estimated tax must then be paid in four equal quarterly payments.

<sup>2</sup> Due Date - Fiscal filers must file and pay their quarterly estimated payments by the end of the 4th, 7th, 10th and 13th months following the start of their fiscal year.