Estimated City Income Tax

A Declaration of Estimated City Tax must be filed by every person and/or business entity whose tax is not withheld, or who anticipates tax liability of at least $200.00.

Your return from the prior year was used as a basis for computing your estimate. The original estimate of tax liability may be increased or decreased by filing an amended declaration of estimated tax on or before any quarterly payment due date.

Due Dates:

**Individuals:** 22 ½ % by April 15th  
45% by June 15th  
67 ½ % by Sept 15th  
90 % by Dec 15th  

**Non-Individuals:** 22 ½ % by April 15th  
45% by June 15th  
67 ½ % by Sept 15th  
90 % by Dec 15th

Instructions for Quarterly Statement Form

**Estimated Tax Declared:** Estimated tax due based on 2.5% taxable income.

**Total Amount Credited:** Includes credit from prior years plus current year payments.

**Amount of Unpaid Balance:** Remaining balance to be paid during the year.

**Amended Estimated Tax:** To be completed if increasing or decreasing total declared.

**Pay this Amount:** Amount due at this time. Make checks payable to Warren City Income Tax Department. Do not remit cash by mail. Online payments are accepted through Officialpayments.com on www.warren.org.