

# Instructions for Declaration of Estimated Tax and Quarterly Payment Vouchers

For use in preparing  
**2017** Declaration Form

---

## Instructions for Filing Form Q-1

### Declaration of Estimated Tax and Quarterly Payment Vouchers

Taxpayers who anticipate owing greater than \$200.00 city tax to Blendon JEDZ must complete this form. Nonresidents who have taxable income in Blendon JEDZ must also complete this section.

The declaration (Form Q-1) should be filed by April 15th. Your first quarter payment should be submitted with the declaration. No extensions of time to file or pay will be granted. Each subsequent quarterly payment should be filed using one of the vouchers on our website at [www.westerville.org](http://www.westerville.org) on Blendon JEDZ Quarterly Estimate Tax Voucher under other popular forms. Your second, third and fourth payments are due on the 15<sup>th</sup> day of June, September and December. Each estimated tax payment must show a credit carryforward and/or be accompanied by a payment of at least one-fourth (1/4) of the total estimated tax shown on your declaration. To be considered as filed in good faith and not subject to penalty and interest, your timely paid estimated tax must not be less than **90%** of the total tax liability shown on your tax return. We will also consider your estimated taxes as filed in good faith if your timely payments equal or exceed 100% of the tax shown on your prior year return. Failure to make timely estimated tax payments will result in penalty and interest assessments. Each municipality is considered a separate entity in the calculation and payment of a good faith estimate.

**AN AMENDED DECLARATION** - may be filed by each quarterly due date to increase or decrease the original declaration as deemed necessary by checking the box

marked "AMENDED" at the top right of the form. If an amended declaration is filed, the balance of the estimated tax, as amended, should be paid in equal installments on or before the remaining payment dates. If no amended declarations are filed, it shall be assumed that estimated income in the amount shown on the original declaration is earned ratably throughout the year. Documentation may be requested to verify the date and nature of unanticipated income resulting in the filing of an amended declaration of estimated tax.

Report all estimated taxable income and withholding to the city where the income will be earned. If income will be earned in a non-tax area that income (with related withholding) should be reported to your city of residence.

---

## Line Instructions for Form Q-1

- Column B - Enter estimated taxable income.
- Column C - Multiply the figures in Column B by 2.0%.
- Line 1 - Enter net estimated tax due from column C.
- Line 2 - Enter any overpayment carried forward from the prior year.
- Line 3 - Enter previous declaration payment (if applicable.).
- Line 3A - Enter total credits from Line 2 and 3.
- Line 4 - Subtract Line 3A from Line 1, then divide by 4 to determine the amount of each quarterly installment payment.
- Line 5 - Enter paid with this declaration (check or money order must be attached).
- Line 6 - Subtract Line 5 from Line 4 to determine estimated tax balance. (This amount is payable in equal installments for each quarter). Use payment Vouchers.

---

## Line Instructions for Payment Voucher

- Line 1 - Indicate amount of installment.
- Line 2 - Indicate amount of unused credit, if any, applied to installment.
- Line 3 - Amount of payment due (Line 1 less Line 2).