

# OHIO MUNICIPAL INCOME TAX

## UNDERSTANDING ESTIMATED PAYMENTS

As with both the Federal Income Tax and Ohio's Individual Income Tax, the Municipal Income Tax may require taxpayers to make estimated payments during each tax year.

Estimated payments may be required if you have:

- Taxable income in an Ohio municipality that is not subject to withholding,
- Business income in an Ohio municipality,
- And/or if you owe residence tax to the municipality where you reside.

Ohio law requires you to make estimated municipal income tax payments if you will owe \$200.00 or more to an Ohio municipality. If your estimated tax payments are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest.

### How to Estimate Your Municipal Income Tax:

RITA's [Quick Tax Calc](#) tool provides taxpayers with a simple, quick tax calculation to compute effective tax rates and potential tax withholdings.

[Quick Tax Calc](#) performs this calculation using either taxpayer estimated annual wages/W-2 or most recent paystub.



**Quick Tax Calc**

### Estimated Tax Payment Due Dates:

Estimated payments are due quarterly:

1<sup>st</sup> Quarter - April 15<sup>th</sup> \*

2<sup>nd</sup> Quarter - June 15<sup>th</sup>

3<sup>rd</sup> Quarter - September 15<sup>th</sup>

4<sup>th</sup> Quarter - January 15<sup>th</sup>

\* This date usually coincides with the annual income tax return filing deadline, and may change from year to year if the filing deadline is extended due to weekends and/or a legal holiday

## Penalties for Not Filing Municipal Income Taxes

As applicable, penalties and interest will be charged for:

- Unpaid Tax
- Late Filing Penalty
- Interest on Unpaid Tax

### Additional Information about RITA and Municipal Income Tax

<https://www.ritaohio.com/WelcomeRITA/Home/WelcomeNewTaxpayers>

#### RITA Tools

##### RITA Municipalities

[www.ritaohio.com/Municipalities](http://www.ritaohio.com/Municipalities)

##### Forms

[www.ritaohio.com/Forms/Home/IndividualFormDownloads](http://www.ritaohio.com/Forms/Home/IndividualFormDownloads)

##### MyAccount

File your taxes, make a payment, check your refund status, view payment history, or send RITA a secure email. Visit [www.ritaohio.com](http://www.ritaohio.com) and click on MyAccount

##### Tax Rates

[www.ritaohio.com/TaxRatesTable](http://www.ritaohio.com/TaxRatesTable)

##### Filing Due Dates

[www.ritaohio.com/Individuals/Home/TaxCalendar](http://www.ritaohio.com/Individuals/Home/TaxCalendar)

#### Contact RITA

**800.860.7482**

**TDD 440.526.5332**

Self-service phone options such as making a payment, checking refunds and estimates are available around the clock by visiting [www.ritaohio.com](http://www.ritaohio.com) and clicking on MyAccount or you may speak with an agent during business hours, 8:00 AM - 5:00 PM Monday - Friday.