



**Form D1-B DAYTON BUSINESS DECLARATION OF ESTIMATED TAX**

Tax year \_\_\_\_\_ ending DECEMBER or \_\_\_\_\_

- 1. Total Estimated Income subject to Dayton tax \$ \_\_\_\_\_
- 2. Dayton tax due @ 2.5% \$ \_\_\_\_\_
- 3. Total estimated tax due \$ \_\_\_\_\_
- 4. Credit from prior year tax return \$ \_\_\_\_\_
- 5. Net estimated tax due (line 3 – line 4) \$ \_\_\_\_\_

For fiscal years ending December 31, D1 filing is due by **April 15** and quarterly estimated payments are due **June 15, September 15,** of the year the income is earned and **January 15** following the year the income is earned. For fiscal years other than a calendar year, D1 filing is due by the **fifteenth (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) month** and quarterly estimated payments are due **the fifteenth (15<sup>th</sup>) day of the sixth (6<sup>th</sup>) and ninth (9<sup>th</sup>) months** of the year the income is earned and **first (1st) month** following the year the income is earned.

**Make Checks Payable to The City of Dayton, and mail to City of Dayton, PO Box 643700, Cincinnati, OH 45264-3700.**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone# \_\_\_\_\_

Business Name \_\_\_\_\_ Federal ID# (Account #) \_\_\_\_\_

Address \_\_\_\_\_ City, State, Zip \_\_\_\_\_

**22.5% of Line 5 Paid \$ \_\_\_\_\_**

\_\_\_\_\_ cut here \_\_\_\_\_

**QUARTERLY ESTIMATED TAX PAYMENTS**

You are required to make estimated quarterly income tax payments for the current tax year if you expect to owe \$200.00 or more when you file your next Dayton tax return. If 90% of your final tax is not paid on time, in four (4) scheduled quarterly estimated payments (April, June, September, and January), you will be assessed an additional underpayment penalty when you file your next return.

**IMPORTANT REMINDERS:** Failure to file a D1 estimated tax return and pay an amount equal to at least 90% of the tax due on your annual return in scheduled quarterly installments can result in an additional underpayment penalty being assessed at the time your annual return is filed. A \$25.00 non-filing penalty will also be applied. Income tax payments are due quarterly, not when the return is filed. More tax information is available at [www.daytonohio.gov](http://www.daytonohio.gov), including tax forms and important changes in the revised City of Dayton income tax ordinance.

**PENALTIES: Dayton Income Tax Ordinance: 36.109(C)(3):** Where the taxpayer has failed to file a city income tax return by the due date or the date resulting from extension, twenty-five dollars (\$25) per month or fraction thereof that the Dayton city income tax is not filed, with the penalty not to exceed one hundred fifty dollars (\$150). The penalty in this section 36.109(C) shall be imposed regardless of cause.

**Dayton Income Tax Ordinance: 36.111:** Any person shall be guilty of a separate misdemeanor of the first degree if he shall: Fail, neglect or refuse to make any return or declaration required by this chapter; or Knowingly make an incomplete, false or fraudulent return; or Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.



**DAYTON DCM 2nd ESTIMATED BUSINESS TAX PAYMENT**

Tax year \_\_\_\_\_ ending DECEMBER or \_\_\_\_\_

2nd estimated tax payment due June 15 or 15th day of the 6th month of the year the income is earned.

Estimated full year TAX DUE (from declaration) \$ \_\_\_\_\_

\_\_\_\_\_ Check here if amended

Business Name \_\_\_\_\_ Federal ID#(Account #) \_\_\_\_\_

Address \_\_\_\_\_ City, State, Zip \_\_\_\_\_

**22.5% due June 15, Paid \$ \_\_\_\_\_**

**Make Checks Payable To The City Of Dayton, and Mail to City of Dayton, PO Box 643700, Cincinnati, Oh 45264-3700.**

In the event your check is returned unpaid for insufficient funds or uncollected funds, we may electronically debit your account for the principal amount of the check

\_\_\_\_\_ cut here \_\_\_\_\_



**DAYTON DCM 3rd ESTIMATED BUSINESS TAX PAYMENT**

Tax year \_\_\_\_\_ ending DECEMBER or \_\_\_\_\_

3rd estimated tax payment due September 15 or 15th day of the 9th month of the year the income is earned.

Estimated full year TAX DUE (from declaration) \$ \_\_\_\_\_

\_\_\_\_\_ Check here if amended

Business Name \_\_\_\_\_ Federal ID#(Account #) \_\_\_\_\_

Address \_\_\_\_\_ City, State, Zip \_\_\_\_\_

**22.5% due September 15, Paid \$ \_\_\_\_\_**

**Make Checks Payable To The City Of Dayton, and Mail to City of Dayton, PO Box 643700, Cincinnati, Oh 45264-3700.**

In the event your check is returned unpaid for insufficient funds or uncollected funds, we may electronically debit your account for the principal amount of the check

\_\_\_\_\_ cut here \_\_\_\_\_



**DAYTON DCM 4th ESTIMATED BUSINESS TAX PAYMENT**

Tax year \_\_\_\_\_ ending DECEMBER or \_\_\_\_\_

4th estimated tax payment due January 15 or 15th day of the 1st month of the following year the income is earned.

Estimated full year TAX DUE (from declaration) \$ \_\_\_\_\_

\_\_\_\_\_ Check here if amended

Business Name \_\_\_\_\_ Federal ID#(Account #) \_\_\_\_\_

Address \_\_\_\_\_ City, State, Zip \_\_\_\_\_

**22.5% due January 15, Paid \$ \_\_\_\_\_**

**Make Checks Payable To The City Of Dayton, and Mail to City of Dayton, PO Box 643700, Cincinnati, Oh 45264-3700.**

In the event your check is returned unpaid for insufficient funds or uncollected funds, we may electronically debit your account for the principal amount of the check