

# VERSAILLES TAX DEPARTMENT

PO Box 288 Versailles OH 45380  
937-526-4191 Ext.204

## DECLARATIONS

Effective January 1, 2018. The Versailles tax ordinance provides complete taxpayer requirements and is available at our website: [www.versaillesohio.cc](http://www.versaillesohio.cc)

### 1. Who Must File:

Every taxpayer shall make a declaration of estimated taxes for the current taxable year, if the amount payable as estimated taxes is **\$200.00 or greater**.

### 2. Due Dates

- a. On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half percent of the tax liability for the taxable year;
- b. On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five percent of the tax liability for the taxable year;
- c. On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half percent of the tax liability for the taxable year;
- d. For an individual, on or before the fifteenth day of the first month of the following taxable year, ninety percent of the tax liability for the taxable year. For a person other than an individual, on or before the fifteenth day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

#### Example:

1<sup>st</sup> payment due: April 15<sup>th</sup>                      2<sup>nd</sup> payment due: June 15<sup>th</sup>  
3<sup>rd</sup> payment due: September 15<sup>th</sup>            4<sup>th</sup> payment due: December 15<sup>th</sup> - Business  
January 15<sup>th</sup> - Individual

### 3. Penalty

A 15% penalty may be applied if 90% of your tax liability is not paid by the 4<sup>th</sup> payment. Penalty would apply to the amount not timely paid.

### 4. Amending a Declaration

A taxpayer may amend a declaration by contacting the Village Tax Department at 937-526-4191 Ext.204.