Federal Privacy Act Notice

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2011 Ohio IT 1040ES
Voucher 1
Due April 18, 2011

Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

OHIO IT 1040ES

Do NOT fold check or voucher.

Individual Estimated Income Tax
(Voucher 1) Due April 18, 2011

Rev. 11/10

2011ES

Please use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name **(only if joint filing)**

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus, Ohio 43216-1460.

Amount of Payment → $, , .00

400

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2011 Ohio IT 1040ES
Voucher 2
Due June 15, 2011

Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

OHIO IT 1040ES

Do NOT fold check or voucher.

Individual Estimated Income Tax
(Voucher 2) Due June 15, 2011

Rev. 11/10

2011ES

Please use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name **(only if joint filing)**

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

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Amount of Payment → $, , .00

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2011 Ohio IT 1040ES
Voucher 3
Due Sept. 15, 2011

Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

OHIO IT 1040ES

Do NOT fold check or voucher.

Individual Estimated Income Tax
(Voucher 3) Due Sept. 15, 2011

Rev. 11/10

2011ES

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name **(only if joint filing)**

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

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Amount of Payment → $, , .00

400

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2011 Ohio IT 1040ES
Voucher 4
Due Jan. 17, 2012

Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

OHIO IT 1040ES

Do NOT fold check or voucher.

Individual Estimated Income Tax
(Voucher 4) Due Jan. 17, 2012

Rev. 11/10

2011ES

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name **(only if joint filing)**

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus, Ohio 43216-1460.

Amount of Payment → $ ___,___,___.00

400

2011 Ohio Estimated Income Tax Instructions and Worksheet

Rev. 8/11

IMPORTANT: The rates shown in the Ohio tax tables were adjusted for inflation in July 2011, per Ohio Revised Code section (R.C.) 5747.02.

1. Do I Have To Make Estimated Tax Payments?
You are required to pay estimated income tax on Ohio form IT 1040ES if the tax due on your 2011 Ohio income tax return, reduced by your Ohio tax withheld and refundable tax credits, is $500 or more.

Note: If you don't want to make estimated payments, you may ask your employer to increase the amount of Ohio tax your employer withholds from your wages. To do this, file a revised Ohio form IT 4, Employee Withholding Exemption Certificate, with your employer. Remember, if your estimated 2011 tax due amount is less than $500, you do not have to make estimated payments.

2. Farmer or Fisherman Filing Rules
In lieu of filing the individual estimated tax, farmers or fishermen whose total estimated gross income is at least two-thirds from farming or fishing may file their Ohio income tax returns using the same filing method they use for filing their federal income tax returns. See Ohio Administrative Code Rule 5703-7-04.

3. Payment Due Dates
Payments of estimated tax ordinarily must be made in four installments. If you determine that you are required to file estimated tax payments, the quarterly payment due dates for 2011 are:

1st Quarter – April 18, 2011	3rd Quarter – Sept. 15, 2011
2nd Quarter – June 15, 2011	4th Quarter – Jan. 17, 2012

4. What Are My Payment Options?
There are three payment options available to you:

- **Electronic Check –** Save time and postage by electronically filing and paying your 2011 quarterly estimates. Simply go to our Web site at **tax.ohio.gov** and click on the "Make a Payment" link. Using this method of payment eliminates the need for you to file a paper copy of Ohio form IT 1040ES. The only requirement to file and pay electronically is that you filed an Ohio income tax return form IT 1040 or IT 1040EZ for the previous year.
- **Credit Card –** You may use your Discover/Novus, VISA, Master Card or American Express card to pay your estimated Ohio income taxes. You may make your credit card payments either by visiting **tax.ohio.gov** and clicking on the **"Make a Payment"** link or by calling **1-800-2PAY-TAX.** Official Payments charges a convenience fee equal to 2.5% (or $1, whichever is greater). This fee is paid directly to Official Payments Corporation and is based on the amount of your tax payment. Do not file Ohio voucher form IT 1040ES if you use the credit card method of payment.
- **Check or Money Order –** If you do not want to use an electronic check or credit card to make your payment, you may send in a personal check or money order made payable to the Ohio Treasurer of State with your quarterly estimated Ohio form IT 1040ES. Mail to the address printed on the voucher. **Do <u>not</u> send cash.**

5. Personal and Dependency Exemptions
You can claim a personal exemption of $1,600 and an additional $1,600 for your spouse if you are filing a joint estimate. In addition to your personal exemption(s) Ohio allows a dependent exemption of $1,600 for each dependent that you support.

6. Joint and Separate Estimated Returns
If you intend to file your 2011 Ohio income tax return on a joint basis, then you should file a joint estimate. If you intend to file your 2011 Ohio income tax return on a married separate or single basis, or if you are unsure, then you should file separate estimated vouchers for yourself and for your spouse. Making joint estimated tax payments or separate estimated tax payments will not affect your choice of filing a joint tax return or separate returns for 2011.

7. Interest Penalty
If you fail to pay or if you underpay your estimated tax, you must add an interest penalty to your taxes. See Ohio form IT/SD 2210 to see if you owe an interest penalty on your underpayment. The interest rate for calendar year 2011 is 4%.

8. Avoiding the Underpayment of Estimated Income Tax Interest Penalty
You may avoid the underpayment of estimated income tax interest penalty if you meet **<u>any</u>** of the following conditions:

- The sum of your 2010 Ohio tax withheld, your 2011 refundable credits, your timely made estimated payments and your 2010 overpayment applied to 2011 will equal or exceed 100% of your 2010 Ohio income tax after reduction for your 2010 nonrefundable credits; OR
- The sum of your 2011 Ohio tax withheld, your 2011 refundable credits, your timely made estimated payments and your 2010 overpayment applied to 2011 will equal or exceed 90% of your 2011 Ohio income tax after reduction for 90% of your 2011 nonrefundable credits; OR
- The sum of your 2011 Ohio tax withheld, your 2011 refundable credits, your timely made estimated payments and your 2010 overpayment applied to 2011 will equal or exceed 100% of your 2011 Ohio income tax less the sum of (i) $500 and (ii) 100% of your 2011 nonrefundable credits.

Note: For purposes of the above, (i) exclude from your year 2010 overpayment any year 2009 tax you paid after April 15, 2010 and (ii) exclude from "credits" Ohio tax withheld, estimated tax payments or 2010 overpayments credited to 2011.

9. Annualized Income Installment Method
If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more quarters by using the annualized income installment method. See Ohio form IT/SD 2210 for additional instructions for annualization of income.

10. How to Complete the Declaration Voucher(s)

A. Complete the worksheet on the next page;
B. Enter and/or verify your Social Security number(s) on the voucher. Only the last four digits of the Social Security number on the preprinted voucher are shown. If you are using a preprinted voucher and the Social Security number is incorrect, you must enter the correct Social Security number(s) at the top of the voucher **<u>and cross out the scan line</u>** at the bottom of each voucher;
C. Enter the amount of payment in the space provided on each voucher;
D. Attach a check or money order made payable to Ohio Treasurer of State for the amount of each payment. See item #4 on this page for other payment options;
E. Place on the check or money order your Social Security number;
F. If the amount of your estimated taxes changes, your next voucher should reflect the new amount; AND
G. For each subsequent quarterly payment, repeat steps B through F, above.

11. Adjustments to Income
See the Schedule A explanation in the 2010 Ohio form IT 1040 individual income tax booklet for the adjustments on line 2 of the worksheet.

2011 Ohio Estimated Income Tax Payment Worksheet (DO NOT FILE)

If you will be making estimates based on the "last year's tax" method, skip lines 1 through 12 and enter on line 13 below 100% of the tax shown on line 15 of your 2010 Ohio form IT 1040.

1. 2011 federal adjusted gross income ..... 1. _____
2. Adjustments to income (see item #11 on the previous page) ..... 2. _____
3. Ohio adjusted gross income (line 2 subtracted from or added to line 1) ..... 3. _____
4. Personal exemptions and dependent exemptions _____ X $1,600 (enter result on line 4) ..... 4. _____
5. Ohio taxable income (subtract line 4 from line 3) ..... 5. _____
6. Tax on Ohio taxable income (see tax table below) ..... 6. _____
7. Exemption credit (number of personal and dependent exemptions times $20) ..... 7. _____
8. Ohio tax after exemption credit (line 6 minus line 7) ..... 8. _____
9. Joint filing credit ..... 9. _____
10. Ohio income tax after exemption credit and joint filing credit (line 8 minus line 9) ..... 10. _____
11. Ohio form IT 1040 Schedule B, C, D and E credits and R.C. section 122.172 grant ..... 11. _____
12. Ohio income tax after your exemption credit, joint filing credit, all nonrefundable credits and grant (line 10 minus line 11) ..... 12. _____
13. 90% of line 12 or **100%** of the tax shown on line 15 of your 2010 Ohio form IT 1040 ..... 13. _____
14. 2011 Ohio income tax to be withheld from your wages, refundable business credits and any 2010 overpayment credited toward your 2011 Ohio income tax (see note under item #8 on previous page and treat such payment as an estimated payment) ..... 14. _____
15. Ohio estimated income tax due (line 13 minus line 14, but not less than -0-). Go to line 16 ..... 15. _____
16. Multiply the amount on line 15 by .25 and enter here. This is the amount of each quarterly estimated payment (make your check or money order payable to Ohio Treasurer of State, or pay either by credit card or by electronic check) ..... 16. _____

Ohio Tax Table for Use With the 2011 Ohio Estimated Income Tax Payment Worksheet

The rates listed below are established by Ohio Revised Code section (R.C.) 5747.02.
Each bracket was adjusted for inflation in July 2011, per R.C. section 5747.02.

Ohio Taxable Income (from line 5, above)				2011 Income Tax (for line 6, above)			
	$ 5,100	or less				**0.587%**	of Ohio taxable income
More than	$ 5,100	but not more than	$ 10,200	$ 29.94	plus	**1.174%**	of the amount in excess of $ 5,100
More than	$ 10,200	but not more than	$ 15,350	$ 89.81	plus	**2.348%**	of the amount in excess of $ 10,200
More than	$ 15,350	but not more than	$ 20,450	$ 210.73	plus	**2.935%**	of the amount in excess of $ 15,350
More than	$ 20,450	but not more than	$ 40,850	$ 360.42	plus	**3.521%**	of the amount in excess of $ 20,450
More than	$ 40,850	but not more than	$ 81,650	$1,078.70	plus	**4.109%**	of the amount in excess of $ 40,850
More than	$ 81,650	but not more than	$102,100	$2,755.17	plus	**4.695%**	of the amount in excess of $ 81,650
More than	$102,100	but not more than	$204,200	$3,715.30	plus	**5.451%**	of the amount in excess of $102,100
More than	$204,200			$9,280.77	plus	**5.925%**	of the amount in excess of $204,200

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