Payment Options

Several options are available for paying your Ohio income tax. You may pay by any one of the following three methods:

► Credit Card (see page 6 or 44 of these instructions)

► Electronic Check
You can eliminate writing a check for your Ohio individual income tax due amount by using the expanded electronic check payment option that is available to all taxpayers. If you choose to make a payment using an electronic check, it is the equivalent of using a debit card to withdraw money directly from your checking or savings account to pay the balance of the tax you owe.

The authorized amount will be withdrawn from your account within 24 hours unless you elect to delay payment. You can delay payment until the payment deadline of April 15, 2010. Regardless of the date you choose, you must make sure that the money is in your account and available at that time.

When paying by electronic check, you must first determine your filing method:

✓ TeleFile – Follow the payment instruction prompts that you receive during TeleFile (see page Tel-7, line 12 of the TeleFile worksheet).

✓ Ohio I-File and eForms – Follow the payment instruction prompts that you receive during Ohio I-File and Ohio eForms.

✓ IRS e-file – If you are electronically filing your Ohio individual income tax return using an approved software program, follow the payment instruction prompts for making payments by electronic check. If you are using a tax preparer to file your return electronically, the preparer will tell you how to pay using an electronic check.

✓ Paper Filing – If you are filing by paper (Ohio form IT 1040 or IT 1040EZ), you can still use the electronic check payment option. Go to our Web site at tax.ohio.gov and click on the “Make a Payment” link.

You may also use the electronic check payment option to file and pay your quarterly 2010 estimated income tax. Go to our Web site at tax.ohio.gov and click on the “Make a Payment” link. Using this payment method for your quarterly estimate eliminates the need to file a paper copy of Ohio form IT 1040ES.

► Paper Check or Money Order
If you do not want to use a credit card or electronic check to make your payment, you may send in a personal check or money order with the payment voucher, Ohio form IT 40P, below. Please provide the following:

a) Print your full name and address on the lines provided and write the first three letters of your last name in the boxes to the right of your name;
b) Write your Social Security number(s) in the boxes provided;
c) Write the dollar amount of your personal check or money order in the appropriate box;
d) Make your personal check or money order payable to Ohio Treasurer of State;
e) Write your Social Security number(s) and taxable year on your personal check or money order; AND
f) Do not attach your payment to the payment voucher, Ohio form IT 40P. Instead, put them loose in an envelope.

Be sure to follow the mailing instructions on the payment voucher below.

We strongly encourage you to file and pay electronically. However, if you pay by paper check or money order, you must complete and mail in Ohio form IT 40P with your payment.

Please detach here. You must use the Ohio form IT 40P payment voucher if you use a paper check or money order to pay your tax due.

<table>
<thead>
<tr>
<th>OHIO IT 40P Income Tax Payment Voucher</th>
</tr>
</thead>
<tbody>
<tr>
<td>First name M.I. Last name</td>
</tr>
<tr>
<td>Spouse’s first name (only if joint filing) M.I. Last name</td>
</tr>
<tr>
<td>Address</td>
</tr>
<tr>
<td>City, state, ZIP code</td>
</tr>
</tbody>
</table>

Include this voucher and paper check or money order (payable to Ohio Treasurer of State) with your income tax return and mail to the address shown on page 4 of Ohio form IT 1040 or page 2 of Ohio form IT 1040EZ. If you are not enclosing this voucher and payment with your income tax return, then mail this voucher and payment to Ohio Department of Taxation, P.O. Box 182131, Columbus, OH 43218-2131.

Taxable Year 2009

Please use UPPERCASE letters to print the first three letters of

Taxpayer’s Social Security number

Spouse’s Social Security number (only if joint filing)

AMOUNT OF PAYMENT $ 0.00