

2018 Ohio IT 1040ES Voucher 1 – Due April 17, 2018

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make an estimated payment for school district income tax. Use Ohio SD 100ES.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you 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. Go to our website at tax.ohio.gov for all electronic payment options.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

✂ **Cut on the dotted lines. Use only black ink.**

OHIO IT 1040ES Rev. 7/17 **Individual Estimated Income Tax** **(Voucher 1) Due April 17, 2018**

2018ES

Do NOT fold check or voucher. ■

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

- Do NOT staple or paper clip.
- Do NOT send cash.
- Make payment payable to: Ohio Treasurer of State
- Mail this voucher and payment to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460

Use UPPERCASE letters
to print the first three letters of

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

	[][]	[][]	
Taxpayer's SSN	[][] [][] [][]	[][] [][] [][]	
Spouse's SSN (only if joint filing)	[][] [][] [][]	[][] [][] [][]	

Amount of Payment → \$ [][] , [][] [][] . 0 0

2018 Ohio IT 1040ES

Voucher 2 – Due June 15, 2018

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make an estimated payment for school district income tax. Use Ohio SD 100ES.

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Cut on the dotted lines. Use only black ink.

OHIO IT 1040ES Rev. 7/17
Individual Estimated Income Tax
(Voucher 2) Due June 15, 2018

2018ES

Do NOT fold check or voucher.

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

Use UPPERCASE letters
to print the first three letters of

▼
Taxpayer's
last name

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

Taxpayer's SSN

Spouse's SSN (only if joint filing)

- Do **NOT** staple or paper clip.
- Do **NOT** send cash.
- Make payment payable to: Ohio Treasurer of State
- Mail this voucher and payment to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460

Amount of Payment ➔ \$, , .00

2018 Ohio IT 1040ES

Voucher 3 – Due September 17, 2018

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make an estimated payment for school district income tax. Use Ohio SD 100ES.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you 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. Go to our website at tax.ohio.gov for all electronic payment options.

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Cut on the dotted lines. Use only black ink.

OHIO IT 1040ES Rev. 7/17
Individual Estimated Income Tax
(Voucher 3) Due September 17, 2018

2018ES

Do **NOT** fold check or voucher. ■

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

Use UPPERCASE letters to print the first three letters of

▼ Taxpayer's last name
 ▼ Spouse's last name
 (only if joint filing)

	[][]		[][]						
Taxpayer's SSN	[][]	[][]	[][]	[][]	[][]	[][]	[][]	[][]	[][]
Spouse's SSN (only if joint filing)	[][]	[][]	[][]	[][]	[][]	[][]	[][]	[][]	[][]

- Do **NOT** staple or paper clip.
- Do **NOT** send cash.
- Make payment payable to: Ohio Treasurer of State
- Mail this voucher and payment to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460

Amount of Payment → \$ [][] , [][] , [][] . 0 0

2018 Ohio IT 1040ES Voucher 4 – Due January 15, 2019

Important

- Make payment payable to: Ohio Treasurer of State
- Do not send cash.
- Do not use this voucher to make an estimated payment for school district income tax. Use Ohio SD 100ES.

Electronic Payment Options

You can eliminate writing a paper check by using any of our electronic payment methods. If you 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. Go to our website at tax.ohio.gov for all electronic payment options.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

 **Cut on the dotted lines. Use only black ink.**

OHIO IT 1040ES Rev. 7/17
Individual Estimated Income Tax
(Voucher 4) Due January 15, 2019

2018ES

Do NOT fold check or voucher. ■

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

Use UPPERCASE letters to print the first three letters of

Taxpayer's last name

Spouse's last name (only if joint filing)

Taxpayer's SSN

Spouse's SSN (only if joint filing)

[][]	[][]
[][][][][][][][][][]	[][][][][][][][][][]

- Do NOT staple or paper clip.
- Do NOT send cash.
- Make payment payable to: Ohio Treasurer of State
- Mail this voucher and payment to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460

Amount of Payment → \$ [][] , [][] , [][] . 0 0

Do I Have To Make Estimated Tax Payments?

You are required to pay estimated income tax on Ohio IT 1040ES if the tax due on your 2018 Ohio income tax return, reduced by your Ohio tax withheld and refundable tax credits, is \$500 or more.

Note 1: 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 IT 4, Employee Withholding Exemption Certificate, with your employer. Remember, if your estimated 2018 tax due amount is less than \$500, you do not have to make estimated payments.

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.

Payment Due Dates

Payments of estimated tax normally must be made in four installments. If you determine that you are required to file estimated tax payments, the quarterly payment due dates for 2018 are:

1st Quarter – April 17, 2018 3rd Quarter – Sept. 17, 2018
 2nd Quarter – June 15, 2018 4th Quarter – Jan. 15, 2019

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 2018 quarterly estimates. Visit our website at tax.ohio.gov for this payment option. Using this method of payment eliminates the need for you to file a paper copy of Ohio IT 1040ES.
- **Credit Card** – You may use your Discover, VISA, MasterCard or American Express card to pay your estimated Ohio income taxes. You can make your credit card payments by either visiting tax.ohio.gov or by calling **1-800-2PAY-TAX** (1-800-272-9829). The Ohio jurisdiction code is 6446. Official Payments charges a convenience fee equal to 2.5% (or \$1, whichever is greater). This fee is paid directly to Official Payments and is based on the amount of your tax payment. Do **NOT** file Ohio IT 1040ES if you use the credit card method of payment.
- **Check or Money Order** – You can send in a personal check or money order made payable to the Ohio Treasurer of State with your quarterly estimated Ohio IT 1040ES. Mail to the address printed on the voucher. Do **NOT** send cash.

Personal and Dependency Exemptions

The personal and dependent exemption is a graduated amount based on your Ohio adjusted gross income. See chart below:

Ohio Adjusted Gross Income	Personal/ Dependent Exemption
\$40,000 or less	\$2,300
\$40,001 – \$80,000	\$2,050
More than \$80,000	\$1,800

Multiply the appropriate exemption amount from the chart above by the number of dependents you are claiming on the return.

Joint and Separate Estimated Returns

If you intend to file your 2018 Ohio income tax return on a joint basis, you should file a joint estimate. If you intend to file your 2018 Ohio income tax return on a married separate or single basis, or if you are unsure, 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 2018. See our information release IT 2006-01 entitled "Individual Income and School District Income Taxes: Estimated Payment Allocation Process" available on our website at tax.ohio.gov.

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 IT/SD 2210 to see if you owe an interest penalty on your underpayment. The interest rate for calendar year 2018 is 4%.

Avoiding the Interest Penalty on Underpayment of Estimated Income Tax

You may avoid the interest penalty if you meet **any** of the following conditions:

- The sum of your 2018 Ohio tax withheld, your 2018 refundable credits, your timely made estimated payments and your 2017 overpayment applied to 2018 will equal or exceed 100% of your 2017 Ohio income tax after reduction for your 2017 nonrefundable credits; OR
- The sum of your 2018 Ohio tax withheld, your 2018 refundable credits, your timely made estimated payments and your 2017 overpayment applied to 2018 will equal or exceed 90% of your 2018 Ohio income tax after reduction for 90% of your 2018 nonrefundable credits.

Note 2: For purposes of the above, (i) exclude from your year 2017 overpayment any year 2016 tax you paid after April 18, 2017 and (ii) exclude from "credits" Ohio tax withheld, estimated tax payments or 2017 overpayments credited to 2018.

How to Complete the IT 1040ES Voucher

- Complete the worksheet on the next page;
- Enter your SSN(s) on the IT 1040ES voucher. If you are using a preprinted voucher from a tax software program and the SSN(s) is incorrect, you must enter the correct SSN(s) at the top of the voucher **and cross out the scan line** at the bottom of each voucher;
- Enter the amount of payment in the space provided on each voucher;
- Make a check or money order payable to Ohio Treasurer of State for the amount of each payment. See other payment options on this page;
- Place on the check or money order your SSN;
- If the amount of your estimated tax changes, your next voucher should reflect the new amount; AND
- For each subsequent quarterly payment, repeat steps B through F, above.

Adjustments to Income

See the Ohio Schedule A instructions in the 2017 Ohio IT 1040 booklet for the adjustments on lines 2a and 2b of the worksheet on the next page.

2018 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 10.
 On line 11 enter **100%** of the tax shown on line 10 of your 2017 Ohio IT 1040.

1. 2018 federal adjusted gross income.....	
2a. Additions to federal adjusted gross income.....	
2b. Deductions from federal adjusted gross income	
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b).....	
4. Personal and dependent exemption deduction	
5. Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-)	
6. Taxable business income (To estimate, use Ohio Schedule IT BUS).....	
7. Line 5 minus line 6 (if less than -0-, enter -0-).....	
8a. Nonbusiness income tax liability on line 7 (see tax table 2 below).....	
8b. Business income tax liability (multiply line 6 by 3%).....	
8c. Tax liability before credits (line 8a plus line 8b)	
9. Total nonrefundable credits (To estimate, use Ohio Schedule of Credits).....	
10. Ohio income tax (line 8c minus 9)	
11. Enter the lesser of 90% of line 10 above or 100% of the tax shown on your 2017 Ohio IT 1040, line 10.....	
12. 2018 Ohio income tax to be withheld from your wages, refundable business credits and any 2017 overpayment credited toward your 2018 Ohio income tax (see Note 2 on previous page and treat such payment as an estimated payment)	
13. Ohio estimated income tax due (line 11 minus line 12; if less than -0-, enter -0-). Go to line 14	
14. Multiply the amount on line 13 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 by credit card or electronic check)	

Ohio Tax Table for Use With the 2018 Ohio Estimated Income Tax Payment Worksheet

You must round your tax to the nearest dollar.

Ohio Taxable Nonbusiness Income <small>(from line 7 of the worksheet)</small>	2018 Ohio Nonbusiness Income Tax <small>(for line 8a of the worksheet)</small>
0 – \$ 10,650	0.000% of Ohio taxable nonbusiness income
\$ 10,651 – \$ 16,000	\$ 79.08 plus 1.980% of the amount in excess of \$ 10,650
\$ 16,000 – \$ 21,350	\$ 185.01 plus 2.476% of the amount in excess of \$ 16,000
\$ 21,350 – \$ 42,650	\$ 317.48 plus 2.969% of the amount in excess of \$ 21,350
\$ 42,650 – \$ 85,300	\$ 949.88 plus 3.465% of the amount in excess of \$ 42,650
\$ 85,300 – \$106,650	\$ 2,427.70 plus 3.960% of the amount in excess of \$ 85,300
\$ 106,650 – \$213,350	\$ 3,273.16 plus 4.597% of the amount in excess of \$106,650
more than \$213,350	\$ 8,178.16 plus 4.997% of the amount in excess of \$213,350

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