

**2019 Ohio IT 1040ES**  
**Voucher 1 – Due April 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 If you make a payment using an electronic check, the money will be directly withdrawn from your checking or savings account.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.

# ESTIMATED PAYMENT

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

**OHIO IT 1040ES**    Rev. 12/18  
**Individual Estimated Income Tax**  
**(Voucher 1) Due April 15, 2019**

**2019ES**

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 → \$

**2019 Ohio IT 1040ES**  
**Voucher 2 – Due June 17, 2019**

**Important**

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- Do not send cash.
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# ESTIMATED PAYMENT

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**OHIO IT 1040ES**    Rev. 12/18  
**Individual Estimated Income Tax**  
**(Voucher 2) Due June 17, 2019**

**2019ES**

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



\$

**2019 Ohio IT 1040ES**  
**Voucher 3 – Due September 16, 2019**

**Important**

- Make payment payable to: Ohio Treasurer of State
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# ESTIMATED PAYMENT

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

**OHIO IT 1040ES**    Rev. 12/18  
**Individual Estimated Income Tax**  
**(Voucher 3) Due Sept. 16, 2019**

**2019ES**

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



\$

**2019 Ohio IT 1040ES**  
**Voucher 4 – Due January 15, 2020**

**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**

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# ESTIMATED PAYMENT

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

**OHIO IT 1040ES**    Rev. 12/18  
**Individual Estimated Income Tax**  
**(Voucher 4) Due Jan. 15, 2020**

**2019ES**

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



\$

## 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 2019 Ohio income tax return, reduced by your Ohio tax withheld and refundable tax credits, is more than \$500.

**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 2019 tax due amount is \$500 or less, 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 2019 are:

1<sup>st</sup> Quarter – April 15, 2019      3<sup>rd</sup> Quarter – Sept. 16, 2019  
 2<sup>nd</sup> Quarter – June 17, 2019      4<sup>th</sup> Quarter – Jan. 15, 2020

## 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 2019 quarterly estimates. Visit our website at [tax.ohio.gov](http://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 may make your credit card payments by either visiting [tax.ohio.gov](http://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 Corporation 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	\$2,350
\$40,001 – \$80,000	\$2,100
More than \$80,000	\$1,850

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 2019 Ohio income tax return on a joint basis, you should file a joint estimate. If you intend to file your 2019 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 2019. See our information release IT 2006-1 entitled "Individual Income and School District Income Taxes: Estimated Payment Allocation Process" available on our website at [tax.ohio.gov](http://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 2019 is 5%.

## 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 2019 Ohio tax withheld, your 2019 refundable credits, your timely made estimated payments and your 2018 overpayment applied to 2019 will equal or exceed 100% of your 2018, Ohio income tax after reduction for your 2018 nonrefundable credits; OR
- The sum of your 2019 Ohio tax withheld, your 2019 refundable credits, your timely made estimated payments and your 2018 overpayment applied to 2019 will equal or exceed 90% of your 2019 Ohio income tax after reduction for 90% of your 2019 nonrefundable credits;

**Note 2:** For purposes of the above, (i) exclude from your year 2018 overpayment any year 2017 tax you paid after April 18, 2018 and (ii) exclude from "credits" Ohio tax withheld, estimated tax payments or 2018 overpayments credited to 2019.

## How to complete the IT 1040ES Voucher

- Complete the worksheet on the next page;
- Enter your SSN(s) on the 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 the 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 explanation in the 2018 Ohio IT 1040 individual income tax publication for the adjustments on lines 2a and 2b of the worksheet.

**2019 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  
 and enter on line 11 below 100% of the tax shown on line 10 of your 2018 Ohio IT 1040.

1. 2019 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 brackets 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 <u>100%</u> of the tax shown on your 2018 Ohio IT 1040, line 10.....	_____
12. 2019 Ohio income tax to be withheld from your wages, refundable business credits and any 2018 overpayment credited toward your 2019 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 either by credit card or electronic check) .....	_____

**Ohio Tax Brackets for Use With the 2019 Ohio Estimated Income Tax Payment Worksheet**

You must round your tax to the nearest dollar.

Ohio Taxable Nonbusiness Income (from line 7 of the worksheet)	2019 Ohio Nonbusiness Income Tax (for line 8a of the worksheet)
0 - \$ 10,850	0.000% of Ohio taxable nonbusiness income
\$ 10,851 - \$ 16,300	\$ 80.56 plus 1.980% of the amount in excess of \$ 10,850
\$ 16,300 - \$ 21,750	\$ 188.47 plus 2.476% of the amount in excess of \$ 16,300
\$ 21,750 - \$ 43,450	\$ 323.41 plus 2.969% of the amount in excess of \$ 21,750
\$ 43,450 - \$ 86,900	\$ 967.68 plus 3.465% of the amount in excess of \$ 43,450
\$ 86,900 - \$ 108,700	\$2,473.22 plus 3.960% of the amount in excess of \$ 86,900
\$ 108,700 - \$ 217,400	\$3,336.50 plus 4.597% of the amount in excess of \$108,700
more than \$ 217,400	\$8,333.44 plus 4.997% of the amount in excess of \$217,400

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