



Estimated Corporation Franchise Tax Payment for Tax Year 2009

Please complete this form and mail with your remittance by the applicable due date explained below. The charter number field has eight boxes. If the corporation's charter number is less than eight characters, place zeros in the boxes at the end of the charter number.

Submitting this form does not fulfill your filing requirement. The taxpayer must file a corporation franchise tax report (Ohio form FT 1120 or, if a financial institution, form FT 1120FI) by the due date or extended due date prescribed by law. The remittance made with this form is a franchise tax payment for the current report year (tax year) and should be based upon the corporation's activity during the corporation's taxable year ending prior to Jan. 1 of the current report year. Each taxpayer included in a combined franchise tax report must separately file Ohio form FT 1120E, FT 1120ER, FT 1120EX and FT 1120, and separately remit the tax due.

If by Jan. 31 the taxpayer does not file an Ohio franchise tax report (form FT 1120) and pay all tax due, then by Jan. 31 the taxpayer must file Ohio form FT 1120E and pay one-third of the estimated tax due. If on or before March 31 the taxpayer files Ohio form FT 1120ER together with the second one-third of the estimated tax due, the tax commissioner will automatically grant an extension of time for filing Ohio form FT 1120 to May 31. If on or before May 31 the taxpayer files Ohio form FT 1120EX together with the balance of the tax due, the commissioner will automatically grant an extension of time for filing Ohio form FT 1120 to the 15th day of the month following the month to which the IRS has granted an extension for filing the federal income tax return, provided a copy of the federal extension is attached to Ohio form FT 1120 when filed.

A taxpayer must submit all franchise tax payments by electronic file transfer (EFT) if the taxpayer's total franchise tax liability after reduction for nonrefundable credits exceeded \$50,000 for the second preceding report year.

For purposes of determining whether members of a combined report are required to remit payments by EFT, combined report members must add together their tax liabilities after reduction of nonrefundable credits for the second preceding report year. If the combined group's aggregate tax liability after reduction of nonrefundable credits for the second preceding report year exceeds the applicable threshold (discussed above), then for the current report year each member is required to submit its separate payments by EFT. For further EFT information, see the department's July 31, 1994 franchise tax information release, and the important EFT notice dated Dec. 2, 2002, located on the department's Web site at tax.ohio.gov.

If the taxpayer is required to remit its estimated payments by EFT and timely does so, then those estimated payments are deemed to be accompanied by the appropriate declaration of estimated payment or request for extension form. So, **a taxpayer that timely remits its estimated payments by EFT is generally not required to file paper Ohio form FT 1120E, ER and EX.**

However, if the taxpayer timely made estimated payment(s) by EFT and the taxpayer is not required to make additional estimated payment(s) (because the tax already paid exceeds the tax due), but the taxpayer needs an extension or an additional extension to file its franchise tax report, then the taxpayer must timely file the appropriate paper Ohio form FT 1120ER and/or FT 1120EX. For example, if by EFT the taxpayer timely made a 2009 estimated payment on or before Jan. 31, 2009 and that payment exceeds the tax due but the taxpayer will not file its 2009 franchise tax report until May, 2009, then the taxpayer must file paper Ohio form FT 1120ER on or before March 31, 2009 even though no payment is required with that form.

In making your estimated payment, please remember that for those taxpayers that are subject to the franchise tax phase-out, the phase-out percentage for report year 2009 is 20%.

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

FT 1120E/ER/EX Rev. 12/08 Ohio Department of Taxation
2009 Estimated Corporation Franchise Tax Payment

This estimated payment is for the current tax year and is based upon the taxpayer's activity during the 2008 calendar year or other taxable year beginning _____, and ending _____, 2008.

Do NOT fold check or voucher.

Ohio Franchise Tax ID No. 0	Ohio Charter No.	Federal Employer ID No.	Tax Year 2009
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Corporation name
Address
City, state, ZIP code

Check one >	<input type="checkbox"/> FT 1120E (Jan. 31)	<input type="checkbox"/> FT 1120ER (Mar. 31)	<input type="checkbox"/> FT 1120EX (May 31)
Whole dollars only (no cents)			

Amount of this payment \$

Do not staple or otherwise attach your check or check stub to this coupon. Do not send cash. Make remittance payable to Ohio Treasurer of State and mail to: Ohio Department of Taxation, P.O. Box 804, Columbus, OH 43216-0804.	For Departmental Use Only
	Date received: