



**When is form Ohio IT 1041ES required to be filed?**

The estate or trust must file estimated tax payments and file Ohio form IT 1041ES if the combined estimated 2009 Ohio taxes and credits will be more than \$500. Ohio form IT 1041ES payments are due as follows:

<b>Due Date</b>	<b>Cumulative Amount Due</b>
Fifteenth day of the fourth month of the taxable year	22.5% of the current year tax due*
Fifteenth day of the sixth month of the taxable year	45% of the current year tax due*
Fifteenth day of the ninth month of the taxable year	67.5% of the current year tax*
Fifteenth day after the close of the taxable year	90% of the current year tax due*

\*In lieu of ratably paying in 90% of this year's tax, the taxpayer may either (i) ratably pay in 100% of last year's tax or (ii) use the annualization method to ratably pay in 90% of the tax (use the same periods of time that you would use for computing federal income tax due under the annualization method).

**Interest Penalty**

If income taxes are underpaid, the estate or trust must add an interest penalty to the taxes for the taxable year at the rate per annum prescribed by Ohio Revised Code section 5703.47. See Ohio form IT/SD 2210 available on our Web site at tax.ohio.gov.

**Notes:**

1. If for the taxable year beginning in 2010 the trust will distribute income attributable either to tangible personal property in Ohio or real estate in Ohio, the trust may also be liable for the pass-through entity estimated withholding tax (Ohio form IT 1140ES) and may be required to file the annual withholding tax return for pass-through entity distributive shares and certain trust distributions (Ohio form IT 1140).
2. Estates will also have to pay school district estimated income tax (Ohio form SD 100ES) if the decedent at the time of death was domiciled in a school district imposing the school district income tax on estates. See Ohio form SD 100E instructions for a listing of those school districts.
3. Under Ohio law, if a due date is on a weekend or on a holiday, the due date falls on the next business day.

## Fiduciary Income Tax 2010 Estimated Worksheet – DO NOT FILE

This worksheet is based upon actual income for the entire year. If you prefer to use the “annualization method,” you will need to modify this form accordingly (use the same periods of time that you would use for computing federal taxable income under the annualization method). If you prefer to use the “last year’s tax method,” skip lines 1 through 11 and enter on line 12 of this worksheet 100% of the amount shown on line 11 of your Ohio form IT 1041 for the taxable year beginning in 2009.

1. Federal taxable income (from line 22 of IRS form 1041) .....	1.		00
2. Net adjustments from Schedule A .....	2.		00
3. Ohio taxable income (line 1 plus or minus line 2). Estates: Skip lines 4, 5 and 6 .....	3.		00
4. Allocated qualifying trust amount (see Schedule F of Ohio form IT 1041) .....	4.		00
5. Apportioned trust income (see Schedule G of Ohio form IT 1041) .....	5.		00
6. Allocated trust income (see Schedule H of Ohio form IT 1041) .....	6.		00
7. Modified Ohio taxable income (trusts add lines 4, 5 and 6) .....	7.		00
8. Tax on Ohio taxable income (estates, line 3) or modified Ohio taxable income (trusts, line 7). See tax tables below .....	8.		00
9. Credits for estates (see Schedule B of Ohio form IT 1041) .....	9.		00
10. Resident credit, nonresident credit and business credits (see Schedules C, D and I of Ohio form IT 1041 and Schedule E) .....	10.		00
11. Tax after credits (line 8 minus the amount on lines 9 and 10) .....	11.		00
12. 90% of line 11 or 100% of the previous year’s tax .....	12.		00
13. Withholding payments .....	13.		00
14. Refundable business credits .....	14.		00
15. Total of withholding and refundable business credits .....	15.		00
16. Line 12 less line 15 .....	16.		00
17. Multiply line 16 by 25%. This is the amount of each estimate .....	17.		00

<b>Ohio Tax Table for Use with the 2010 Estimated Worksheet</b>							
<b>Ohio Taxable Income</b>				<b>2010 Estimated Tax Rate</b>			
\$ 5,000	or less			<b>0.618%</b>	of Ohio taxable income		
More than \$ 5,000	but not more than	\$ 10,000		\$ 30.90	plus	<b>1.236%</b>	of excess over \$ 5,000
More than \$ 10,000	but not more than	\$ 15,000		\$ 92.70	plus	<b>2.473%</b>	of excess over \$ 10,000
More than \$ 15,000	but not more than	\$ 20,000		\$ 216.35	plus	<b>3.091%</b>	of excess over \$ 15,000
More than \$ 20,000	but not more than	\$ 40,000		\$ 370.90	plus	<b>3.708%</b>	of excess over \$ 20,000
More than \$ 40,000	but not more than	\$ 80,000		\$ 1,112.50	plus	<b>4.327%</b>	of excess over \$ 40,000
More than \$ 80,000	but not more than	\$100,000		\$ 2,843.30	plus	<b>4.945%</b>	of excess over \$ 80,000
More than \$100,000	but not more than	\$200,000		\$ 3,832.30	plus	<b>5.741%</b>	of excess over \$100,000
Over	\$200,000			\$ 9,573.30	plus	<b>6.240%</b>	of excess over \$200,000

## Cartridge Tape Filing: IT 1041ES Payments Requirements Definition

The Ohio Department of Taxation is providing a “Fast Tax” option to replace the manual paper filing with a cartridge tape(s) for all third-party vendors that file Ohio form IT 1041ES on behalf of their clients. This process will not only eliminate paper and manual processing functions, but also increase the accuracy of the information updated to the taxpayer’s file. This requirement’s definition will define the requirements and specifications. The Department of Taxation can revoke this option if the user tax is not fully complying with the Fast Tax requirements.

### Department of Taxation Contacts

Contact Russell Strobe at (614) 752-1987 if you have any questions about the Ohio form IT 1041ES information or the cartridge tape. The user must provide the Department of Taxation with a contact person and phone number for reporting production transmittal discrepancies.

### Test Cartridge Tape

Two tapes must be run with the information required. One tape will be sent with documentation and the second tape will be retained by the vendor as a backup. If the production tape is corrupt, the vendor must supply the backup tape within three days. This process should also be continued when production begins. The external label must indicate that this is a **test tape** of Ohio form IT 1041ES test data.

### Send Test Cartridge Tape To:

Ohio Dept. of Taxation – Information Services Division  
 S.O.C.C. – 1320 Arthur E. Adams Drive  
 Room 224 – Tape Library  
 Columbus, Ohio 43221

### Approval Process

Fast Tax will be advised of the test results and informed of changes (if any) that are required before live production begins.

### Cartridge Tape Requirements

A file will be required to be sent to the Ohio Department of Taxation as follows.

- Ohio form IT 1041ES documents
- 3490 cartridge tape

Tape File Specification	
Medium	3490 cartridge tape
File name	Ohio form IT 1041ES data file Label: “ODT.IT1041ES.INPUT”
Record length	260 characters
Block size	32760
Record format	Fixed block (FB)

### Cartridge Tape Layout

See chart below. The following section describes how each

Record Layout – IT 1041ES Detail Record (Supplied by Department of Taxation to Vendor)				
Field Name	Length	Data Type	Position	
			Start	End
FEIN	9	N	1	9
Tax Year	4	N	10	13
Batch Number	11	N	14	24
Trust Name – 1	35	A/N	25	59
Trust Name – 2	35	A/N	60	94
Fiduciary Name – 1	35	A/N	95	129
Fiduciary Name – 2	35	A/N	130	164
Address	35	A/N	165	199
City	20	A	200	219
State	2	A	220	221
ZIP Code	5	N	222	226
Check Amount	11	N	227	237
Receive Date	8	N	238	245
Processing Code	1	A	246	246
Document Type	1	A	247	247
Form Type	2	A/N	248	249
Source ID	2	N	250	251
Filler	9	A/N	252	260

field on the Ohio form IT 1041ES record should be formatted or valued.

- **FEIN:** This is the federal employer identification number identifying the taxpayer. This field is required and must be numeric.
- **Tax Year:** The year for which the Ohio form IT 1041ES is being filed (i.e., 2002). This field is required and must be numeric.
- **Batch Number:** For Department of Taxation use. Zero-fill.
- **Trust Name – 1, Trust Name – 2, Fiduciary Name – 1 and Fiduciary Name – 2:** Names and information identifying the account. Space-fill any unused name field.
- **Address, City, State and ZIP Code:** Mailing address of the account. Space-fill address, city or state, if unknown. Zero-fill ZIP code, if unknown.
- **Check Amount:** The amount of the payment being sent in dollars and cents. Must be numeric with leading zeros and no punctuation. Maximum amount is \$999,999,999.99. (i.e., for a payment of \$396.45 value 00000039645).
- **Receive Date:** For Ohio Department of Taxation use. Zero-fill.
- **Processing Code:** For Ohio Department of Taxation use. Space-fill.
- **Document Type:** For Ohio Department of Taxation use. Value N.
- **Form Type:** Value T2 if the IT 1041ES is filed for trust tax; value E2 if the IT 1041ES is filed for estate tax.
- **Source ID:** A code to identify the source of the information. Value 05.
- **Filler:** Currently unused. Space-fill.

#### Tape Submittal Information

The following is the list of requirements for each cartridge tape that is sent in.

- The external label on the production cartridge tape must reflect the target agency, content, due date, volume number, transmitter's company name, number of records, batch tax due amount, batch check amount. Volume numbers must indicate the proper sequence (e.g., Tape: 2 of 3) on each label.

#### Example Label

<b>Ohio Department of Taxation</b>	
IT 1041ES:	Voucher Due Date:
Tape: <b>1 of 4</b>	Vol-Ser: <b>213456</b>
Company Name: <b>Fast Tax</b>	
Number of Records: <b>500</b>	
Batch Tax Due Amount: <b>456,123.78</b>	
Batch Check Amount: <b>456,123.78</b>	

- Transmittal letter (see sample, next page)
- Send cartridge tape(s) and check(s) (see Document Processing, Check Processing and Balancing Processing) to the following address:

State of Ohio – Department of Taxation  
c/o Mike Cardi  
4485 Northland Ridge Blvd.  
Columbus, OH 43229

#### Document Processing

Only zero tax liability and tax due liability information is required to be filed by cartridge tape. It is suggested that a listing of all taxpayers on the cartridge tape be made for ease of reconciliation. You are not required to file this report with the Department of Taxation.

#### Check Processing

The requirements for check processing will be as follows:

- One check remitted for each cartridge tape submitted.
- Each check must be in balance with each cartridge tape.
- Make checks payable to: **Ohio Treasurer of State.**

#### Balancing Processing

Once the Ohio Department of Taxation receives the cartridge tape(s) and check(s), the cartridge tape(s) will be run to see if the amount on the transmittal letter matches. If the cartridge tape(s) do not match, Fast Tax will be notified immediately by phone that there was a discrepancy, and the tape(s) will be withheld from further processing.

#### Vendor Responsibility

Fast Tax is responsible for the integrity of the data that they are sending to the Ohio Department of Taxation.

#### Transmittal Letter

The following information will need to be included on the Ohio form IT 1041ES transmittal letter for each cartridge tape sent in.

- Company name
- Data set name (DSN) on cartridge tape (Ex: 'ODT.IT1041 ES.INPUT'...refer to section 4.1).
- Tape identifier (Vol-Ser) for each cartridge tape (Ex: '213456')
- Number of records on each cartridge tape
- Check amount
- Signature, date and title of the transmitter.

Make check(s) (one check per tape) payable to **Ohio Treasurer of State** and send to the following address:

Ohio Department of Taxation  
c/o Mike Cardi  
4485 Northland Ridge Blvd.  
Columbus, OH 43229

**Ohio IT 1041ES Transmittal Letter**  
 Ohio Department of Taxation  
 Remittance of Ohio IT 1041ES Payments

Company name: **Fast Tax**

DSN: \_\_\_\_\_

Make check(s) (one check per tape) payable to Ohio Treasurer of State and mail to:

Ohio Department of Taxation  
 c/o Mike Cardi  
 4485 Northland Ridge Blvd.  
 Columbus, OH 43229

Tape Vol-Ser	Number of Records	Check and Document Amount
<b>Total</b>		

**Total of all checks enclosed**

\_\_\_\_\_  
 Signature Date

\_\_\_\_\_  
 Title \$ \_\_\_\_\_ . \_\_\_\_\_

**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.