

# 2013 Ohio IT 1040ES, Voucher 1 – Due April 15, 2013



### Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at [tax.ohio.gov](http://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.

✂ Please cut on the dotted lines. **DO NOT USE PENCIL** to complete this form.

**OHIO IT 1040ES**  **Do NOT fold check or voucher.**  
**Individual Estimated Income Tax** Rev. 10/12 **2013ES**  
**(Voucher 1) Due April 15, 2013**

Please use UPPERCASE letters to print the first three letters of

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

Taxpayer's last name

Spouse's last name (only if joint filing)



Your Social Security number

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

**DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH.** Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus, Ohio 43216-1460.

Amount of Payment → \$  .00

# 2013 Ohio IT 1040ES, Voucher 2 – Due June 17, 2013



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**OHIO IT 1040ES**  **Do NOT fold check or voucher.**  
**Individual Estimated Income Tax** Rev. 10/12 **2013ES**  
**(Voucher 2) Due June 17, 2013**

Please use UPPERCASE letters to print the first three letters of

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

Taxpayer's last name

Spouse's last name (only if joint filing)



Your Social Security number

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

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Amount of Payment → \$  .00

# 2013 Ohio IT 1040ES, Voucher 3 – Due Sept. 16, 2013



### Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) for all electronic payment options.

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✂ Please cut on the dotted lines. **DO NOT USE PENCIL** to complete this form.

## OHIO IT 1040ES Do **NOT** fold check or voucher. ■ Individual Estimated Income Tax Rev. 10/12 **2013ES** (Voucher 3) Due Sept. 16, 2013

Please use UPPERCASE letters to print the first three letters of

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

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

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Your Social Security number

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

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Amount of Payment → \$  .00

# 2013 Ohio IT 1040ES, Voucher 4 – Due Jan. 15, 2014



### Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) for all electronic payment options.

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✂ Please cut on the dotted lines. **DO NOT USE PENCIL** to complete this form.

**OHIO IT 1040ES**  **Do NOT fold check or voucher.**  
**Individual Estimated Income Tax** Rev. 10/12 **2013ES**  
**(Voucher 4) Due Jan. 15, 2014**

Please use UPPERCASE letters to print the first three letters of

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

Taxpayer's last name

Spouse's last name (only if joint filing)



Your Social Security number

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

**DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH.** Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus, Ohio 43216-1460.

Amount of Payment → \$  .00

**1. Do I Have To Make Estimated Tax Payments?**

You are required to pay estimated income tax on Ohio form IT 1040ES if the tax due on your 2013 Ohio income tax return, reduced by your Ohio tax withheld and refundable tax credits, is \$500 or more.

**Note:** 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 form IT 4, Employee Withholding Exemption Certificate, with your employer. Remember, if your estimated 2013 tax due amount is less than \$500, you do not have to make estimated payments.

**2. 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.

**3. Payment Due Dates**

Payments of estimated tax ordinarily must be made in four installments. If you determine that you are required to file estimated tax payments, the quarterly payment due dates for 2013 are:

1 <sup>st</sup> Quarter – April 15, 2013	3 <sup>rd</sup> Quarter – Sept. 16, 2013
2 <sup>nd</sup> Quarter – June 17, 2013	4 <sup>th</sup> Quarter – Jan. 15, 2014

**4. 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 2013 quarterly estimates. Simply go to our Web site at [tax.ohio.gov](http://tax.ohio.gov) for this electronic payment option. Using this method of payment eliminates the need for you to file a paper copy of Ohio form IT 1040ES.
- **Credit Card** – You may use your Discover/Novus, VISA, Master Card 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 voucher form IT 1040ES if you use the credit card method of payment.
- **Check or Money Order** – If you do not want to use an electronic check or credit card to make your payment, you may send in a personal check or money order made payable to the Ohio Treasurer of State with your quarterly estimated Ohio form IT 1040ES. Mail to the address printed on the voucher. **Do not send cash.**

**5. Personal and Dependency Exemptions**

You can claim a personal exemption of \$1,700 and an additional \$1,700 for your spouse if you are filing a joint estimate. In addition to your personal exemption(s) Ohio allows a dependent exemption of \$1,700 for each dependent that you support.

**6. Joint and Separate Estimated Returns**

If you intend to file your 2013 Ohio income tax return on a joint basis, then you should file a joint estimate. If you intend to file your 2013 Ohio income tax return on a married separate or single basis, or if you are unsure, then 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 2013.

**7. 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 form IT/SD 2210 to see if you owe an interest penalty on your underpayment. The interest rate for calendar year 2013 is 3%.

**8. Avoiding the Underpayment of Estimated Income Tax Interest Penalty**

You may avoid the underpayment of estimated income tax interest penalty if you meet **any** of the following conditions:

- The sum of your 2012 Ohio tax withheld, your 2013 refundable credits, your timely made estimated payments and your 2012 overpayment applied to 2013 will equal or exceed 100% of your 2012 Ohio income tax after reduction for your 2012 nonrefundable credits; OR
- The sum of your 2013 Ohio tax withheld, your 2013 refundable credits, your timely made estimated payments and your 2012 overpayment applied to 2013 will equal or exceed 90% of your 2013 Ohio income tax after reduction for 90% of your 2013 nonrefundable credits; OR
- The sum of your 2013 Ohio tax withheld, your 2013 refundable credits, your timely made estimated payments and your 2012 overpayment applied to 2013 will equal or exceed 100% of your 2013 Ohio income tax less the sum of (i) \$500 and (ii) 100% of your 2013 nonrefundable credits.

**Note:** For purposes of the above, (i) exclude from your year 2012 overpayment any year 2011 tax you paid after April 17, 2012 and (ii) exclude from "credits" Ohio tax withheld, estimated tax payments or 2012 overpayments credited to 2013.

**9. Annualized Income Installment Method**

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more quarters by using the annualized income installment method. See Ohio form IT/SD 2210 for additional instructions for annualization of income.

**10. How to Complete the Declaration Voucher(s)**

- Complete the worksheet on the next page;
- Enter and/or verify your Social Security number(s) on the voucher. If you are using a preprinted voucher from a tax software program and the Social Security number(s) is incorrect, you must enter the correct Social Security number(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;
- Attach a check or money order made payable to Ohio Treasurer of State for the amount of each payment. See item #4 on this page for other payment options;
- Place on the check or money order your Social Security number;
- If the amount of your estimated taxes changes, your next voucher should reflect the new amount; AND
- For each subsequent quarterly payment, repeat steps B through F, above.

**11. Adjustments to Income**

See the Schedule A explanation in the 2012 Ohio form IT 1040 individual income tax booklet for the adjustments on line 2 of the worksheet.

**2013 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 12 and enter on line 13 below **100%** of the tax shown on line 15 of your 2012 Ohio form IT 1040.

1. 2013 federal adjusted gross income.....	1. _____
2. Adjustments to income (see item #11 on the previous page).....	2. _____
3. Ohio adjusted gross income (line 2 subtracted from or added to line 1) .....	3. _____
4. Personal exemptions and dependent exemptions _____ X \$1,700 (enter result on line 4) .....	4. _____
5. Ohio taxable income (subtract line 4 from line 3) .....	5. _____
6. Tax on Ohio taxable income (see tax table below) .....	6. _____
7. Exemption credit (number of personal and dependent exemptions times \$20) .....	7. _____
8. Ohio tax after exemption credit (line 6 minus line 7) .....	8. _____
9. Joint filing credit.....	9. _____
10. Ohio income tax after exemption credit and joint filing credit (line 8 minus line 9) .....	10. _____
11. Ohio form IT 1040 Schedule B, C, D and E credits and R.C. section 122.172 grant .....	11. _____
12. Ohio income tax after your exemption credit, joint filing credit, all nonrefundable credits and grant (line 10 minus line 11).....	12. _____
13. 90% of line 12 or <b>100%</b> of the tax shown on line 15 of your 2012 Ohio form IT 1040.....	13. _____
14. 2013 Ohio income tax to be withheld from your wages, refundable business credits and any 2012 overpayment credited toward your 2013 Ohio income tax (see note under item #8 on previous page and treat such payment as an estimated payment).....	14. _____
15. Ohio estimated income tax due (line 13 minus line 14, but not less than -0-). Go to line 16 .....	15. _____
16. Multiply the amount on line 15 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 by electronic check).....	16. _____

**Ohio Tax Table for Use With the 2013 Ohio Estimated Income Tax Payment Worksheet**

The rates listed below are established by Ohio Revised Code section (R.C.) 5747.02.  
 Each bracket will be adjusted for inflation in July 2013, per R.C. section 5747.02.

Ohio Taxable Income (from line 5, above)				2013 Income Tax (for line 6, above)			
	\$ 5,200	or less				<b>0.587%</b>	of Ohio taxable income
More than	\$ 5,200	but not more than	\$ 10,400	\$ 30.52	plus	<b>1.174%</b>	of the amount in excess of \$ 5,200
More than	\$ 10,400	but not more than	\$ 15,650	\$ 91.57	plus	<b>2.348%</b>	of the amount in excess of \$ 10,400
More than	\$ 15,650	but not more than	\$ 20,900	\$ 214.84	plus	<b>2.935%</b>	of the amount in excess of \$ 15,650
More than	\$ 20,900	but not more than	\$ 41,700	\$ 368.93	plus	<b>3.521%</b>	of the amount in excess of \$ 20,900
More than	\$ 41,700	but not more than	\$ 83,350	\$1,101.30	plus	<b>4.109%</b>	of the amount in excess of \$ 41,700
More than	\$ 83,350	but not more than	\$104,250	\$2,812.70	plus	<b>4.695%</b>	of the amount in excess of \$ 83,350
More than	\$104,250	but not more than	\$208,500	\$3,793.96	plus	<b>5.451%</b>	of the amount in excess of \$104,250
More than	\$208,500			\$9,476.63	plus	<b>5.925%</b>	of the amount in excess of \$208,500

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