The Ohio Department of Taxation has extended filing and payment deadlines for Ohio individual and school district income tax. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020 are extended without interest or penalty to July 15, 2020 – click here to view the tax alert.

**Important**

- Make payment payable to: Ohio Treasurer of State
- Include the tax year and the last four digits of your SSN on the “Memo” line of your payment.
- 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 make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department’s Online Services. Go to tax.ohio.gov for more information.

---

**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.

---

### 2020 Ohio IT 1040ES

**Voucher 1 – Due July 15, 2020**

**ESTIMATED PAYMENT**

Cut on the dotted lines. Use only black ink.

---

<table>
<thead>
<tr>
<th><strong>OHIO IT 1040ES</strong></th>
<th><strong>Rev. 10/19</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Individual Estimated Income Tax</strong></td>
<td><strong>(Voucher 1) Due April 15, 2020</strong></td>
</tr>
<tr>
<td><strong>Taxable Year</strong></td>
<td><strong>2020</strong></td>
</tr>
</tbody>
</table>

- **First name**
- **M.I.**
- **Last name**

- **Spouse’s first name (only if joint filing)**
- **M.I.**
- **Last name**

- **Address**

- **City, State, ZIP code**

**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

**Do NOT fold check or voucher.**

**Do NOT**

- Staple or paper clip.
- Send cash.

**Amount of Payment**

$0

---

*Rev. 10/19*
2020 Ohio IT 1040ES
Voucher 2 – Due July 15, 2020

The Ohio Department of Taxation has extended filing and payment deadlines for Ohio individual and school district income tax. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020 are extended without interest or penalty to July 15, 2020 – click here to view the tax alert.

Important

• Make payment payable to: Ohio Treasurer of State
• Include the tax year and the last four digits of your SSN on the “Memo” line of your payment.
• 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 make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department’s Online Services. Go to tax.ohio.gov for more information.

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.
2020 Ohio IT 1040ES
Voucher 3 – Due September 15, 2020

Important

• Make payment payable to: Ohio Treasurer of State
• Include the tax year and the last four digits of your SSN on the “Memo” line of your payment.
• 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 make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department’s Online Services. Go to tax.ohio.gov for more information.

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.

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
2020 Ohio IT 1040ES
Voucher 4 – Due January 15, 2021

Important

• Make payment payable to: Ohio Treasurer of State
• Include the tax year and the last four digits of your SSN on the “Memo” line of your payment.
• 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 make your payment electronically even if you file by paper. Pay by electronic check, credit card or debit card via the Department’s Online Services. Go to tax.ohio.gov for more information.

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.

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 SSN
Spouse’s SSN (only if joint filing)

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 NOT fold check or voucher.
Do NOT staple or paper clip.
Do NOT send cash.

Use UPPERCASE letters to print the first three letters of

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

Rev. 10/19
2020 Ohio Estimated Income Tax Payment Worksheet (DO NOT FILE)

1. Expected 2020 federal adjusted gross income..........................................................1. ________________
2. Net expected 2020 Ohio Schedule A adjustments.......................................................2. ________________
3. Line 1 plus line 2........................................................................................................3. ________________
4. Multiply your expected number of exemptions by $1,850........................................4. ________________
5. Line 3 minus line 4. If zero or less, stop here............................................................5. ________________
6. Use the tax brackets below to calculate the liability on line 5.....................................6. ________________
7. Expected total credits. Use Ohio Schedule of Credits................................................7. ________________
8. Estimated 2020 Ohio income tax liability. Line 6 minus line 7....................................8. ________________
10. Multiply line 8 by 90% (.90)..................................................................................10. ________________
11. Enter the lesser of line 9 or line 10........................................................................11. ________________
12. 2019 credit carryforward and expected 2020 Ohio income tax withholding...........12. ________________
13. Estimated required installment. Line 11 minus line 12............................................13. ________________

<table>
<thead>
<tr>
<th>Nonbusiness income portion of line 5</th>
<th>For line 6 of the worksheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – $ 21,750</td>
<td>$ 310.47 plus 2.850%</td>
</tr>
<tr>
<td>$ 21,751 – $ 43,450</td>
<td>$ 928.92 plus 3.326%</td>
</tr>
<tr>
<td>$ 43,450 – $ 86,900</td>
<td>$ 2,374.07 plus 3.802%</td>
</tr>
<tr>
<td>$ 86,900 – $108,700</td>
<td>$ 3,202.91 plus 4.413%</td>
</tr>
<tr>
<td>$108,700 – $217,400</td>
<td>$ 7,999.84 plus 4.797%</td>
</tr>
<tr>
<td>more than $217,400</td>
<td></td>
</tr>
</tbody>
</table>

Multiply the business income portion of line 5 by 3%

2020 Ohio Estimated Income Tax Instructions

Do I Have To Make Estimated Payments?
If your income is subject to Ohio withholding, you generally do not need to make estimated payments. You should make estimated payments for tax year 2020 if your estimated Ohio tax liability (total tax minus total credits) less Ohio withholding is more than $500. Individuals generally must make estimated payments if they are:

- Employees who are under-withheld by their employers;
- Retirees without Ohio tax withholding from their pensions;
- Business owners, including pass-through entity investors and sole proprietors; AND/OR
- Individuals with large amounts of unearned income, such as interest, dividends, capital gains, etc.

Estimated payments are made quarterly according to the following schedule:

1st quarter - April 15, 2020
2nd quarter - June 15, 2020
3rd quarter - Sept. 15, 2020
4th quarter - Jan. 15, 2021

Use the Ohio IT 1040ES vouchers to make estimated Ohio income tax payments. Joint filers should determine their combined estimated Ohio tax liability and make joint estimated payments. See information release IT 2006-01 entitled “Estimated Payment Allocation Process” available at tax.ohio.gov.

Note: Instead of making estimated payments, you can increase your Ohio withholding by filing a revised Ohio IT 4 with your employer. Also, special rules regarding estimated payments apply to certain taxpayers with farming and/or fishing income. See Adm. Code 5703-7-04.

If you do not make the required estimated payments, you may be subject to an interest penalty for underpayment of estimated taxes. See form IT/SD 2210.

For additional information, you can go to tax.ohio.gov for FAQs (located under the "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" category). See R.C. 5747.09.

What Are My Payment Options?
Once you have calculated your estimated payments, you must pay them quarterly according to any of the following methods:

- **Electronic Check** via the Ohio Department of Taxation’s Online Services portal at tax.ohio.gov.
- **Credit Card** (Discover, Visa, MasterCard or American Express) via either www.officialpayments.com, or by calling 1-800-272-9829 (1-800-750-0750 for the hearing impaired). The Ohio jurisdiction code is 6446. **Official Payments charges a convenience fee equal to 2.5% of your payment or $1, whichever is greater.** The state of Ohio does not receive any of this fee.
- **Check or Money Order** along with the appropriate payment voucher. Make the payment payable to “Ohio Treasurer of State.”