2022 Ohio IT 1040ES
Voucher 1 – Due April 18, 2022

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

To pay by electronic check, credit card, or debit card, visit tax.ohio.gov/pay OR scan with your phone.

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
Individual Estimated Income Tax
(Voucher 1) Due April 18, 2022

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 to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460

Tax Year 2022

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)

Amount of Payment 00
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

To pay by electronic check, credit card, or debit card, visit tax.ohio.gov/pay OR scan with your phone.

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

Use UPPERCASE letters to print the first three letters of Taxpayer’s last name
Spouse’s last name (only if joint filing)

Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460
2022 Ohio IT 1040ES
Voucher 3 – Due September 15, 2022

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

To pay by electronic check, credit card, or debit card, visit tax.ohio.gov/pay OR scan with your phone.

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
Individual Estimated Income Tax (Voucher 3) Due September 15, 2022

Tax Year

2022

Taxpayer’s SSN

Use UPPERCASE letters to print the first three letters of

Spouse’s SSN

(only if joint filing)

Amount of Payment

00
2022 Ohio IT 1040ES
Voucher 4 – Due January 17, 2023

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

To pay by electronic check, credit card, or debit card, visit tax.ohio.gov/pay OR scan with your phone.

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
Individual Estimated Income Tax (Voucher 4) Due January 17, 2023

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 to: Ohio Department of Taxation, P.O. Box 1460, Columbus, OH 43216-1460

Tax Year
2022

Taxpayer’s last name
Spouse’s last name (only if joint filing)
Taxpayer’s SSN
Spouse’s SSN (only if joint filing)
Amount of Payment

Use UPPERCASE letters to print the first three letters of

Do NOT send cash
Do NOT fold, staple, or paperclip
2022 Ohio Estimated Income Tax Payment Worksheet (DO NOT FILE)

1. Expected 2022 federal adjusted gross income ................................................................. 1.
2. Net expected 2022 adjustments from the Ohio Schedule of Adjustments ................. 2.
3. Line 1 plus line 2 ........................................................................................................... 3.
4. Multiply your expected number of exemptions by $1,900 ........................................ 4.
5. Line 3 minus line 4. If zero or negative, 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.
10. Multiply line 8 by 90% (.90) ..................................................................................... 10.
11. Enter the lesser of line 9 or line 10 (If you did not file a 2021 IT 1040, enter the amount from line 10) . 11.
12. 2021 credit carryforward and expected 2022 Ohio income tax withholding ........... 12.

<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  –  $ 25,000</td>
<td>0.000% of Ohio taxable nonbusiness income</td>
</tr>
<tr>
<td>$ 25,001 – $ 44,250</td>
<td>$ 346.16 plus 2.765% of the amount in excess of $ 25,000</td>
</tr>
<tr>
<td>$ 44,250 – $ 88,450</td>
<td>$ 878.42 plus 3.226% of the amount in excess of $ 44,250</td>
</tr>
<tr>
<td>$ 88,450 – $110,650</td>
<td>$ 2,304.31 plus 3.688% of the amount in excess of $ 88,450</td>
</tr>
<tr>
<td>more than $110,650</td>
<td>$ 3,123.05 plus 3.990% of the amount in excess of $110,650</td>
</tr>
</tbody>
</table>

Multiply the business income portion of line 5 by 3%

2022 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 2022 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;
- Pass-through entity investors or sole proprietors; AND/OR
- Individuals with large amounts of investment income.

Estimated payments are due as follows:
1st quarter - April 18, 2022
2nd quarter - June 15, 2022
3rd quarter - Sept. 15, 2022
4th quarter - Jan. 17, 2023

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 titled “Estimated Payment Allocation Process” 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 more information, see the “Income - Estimated Income/School District Taxes and the 2210 Interest Penalty” topic at tax.ohio.gov/FAQ.

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

- Online - Pay via electronic check, debit card or credit card using the Department’s Online Services or Guest Payment Service at tax.ohio.gov/pay.
- By Phone - Pay by credit or debit card by calling ACI Payments at 1-800-272-9829 (1-800-750-0750 for persons who use text telephones (TTYS) or adaptive telephone equipment). The Ohio jurisdiction code is 6446. ACI 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.
- By Mail - Send a check or money order with the appropriate payment voucher. Make the payment payable to “Ohio Treasurer of State.”