

Ohio Universal Payment Coupon (IT ES)

Include the coupon below with your 2024 Ohio individual income tax estimated payment.

Important

- Make payment payable to: Ohio Treasurer of State
- Include the tax year, "IT 1040", and the last four digits of your SSN on the "Memo" line of your payment.
- Do not send cash.
- Do not use this coupon to make a payment for a school district income tax return.

Electronic Payment Options

You can make your payment electronically even if you file by paper. 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.

Cut on the dotted lines. Use only black ink.

Ohio Universal Payment Coupon (OUPC)

Individual Income Tax 440

ID Type 01 Coupon Type 55

First name	M.I.	Last name
Address		
City, State, ZIP code		

Note: Pay online at **tax.ohio.gov/pay**
Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

Tax Year

2023



Using UPPERCASE letters,
print the first three letters of
the taxpayer's last name.

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Taxpayer's SSN

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Amount of
Payment → \$

								0	0
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2023 Ohio Estimated Income Tax Payment Worksheet (DO NOT FILE)

1. Expected 2023 federal adjusted gross income.....	1. _____
2. Net expected 2023 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. _____
8. Estimated 2023 Ohio income tax liability. Line 6 minus line 7	8. _____
9. 2022 Ohio income tax liability. 2022 IT 1040, line 10 minus line 16	9. _____
10. Multiply line 8 by 90% (.90)	10. _____
11. Enter the lesser of line 9 or line 10 (If you did not file a 2022 IT 1040, enter the amount from line 10) ..	11. _____
12. 2022 credit carryforward and expected 2023 Ohio income tax withholding	12. _____
13. Estimated required installment. Line 11 minus line 12	13. _____
14. Your quarterly estimated payment. Multiply line 13 by 25% (.25)	14. _____

Nonbusiness income portion of line 5			For line 6 of the worksheet		
0	–	\$ 26,050	0.000%	of	Ohio taxable nonbusiness income
\$ 26,051	–	\$ 46,100	\$ 360.69	plus	2.765% of the amount in excess of \$ 26,050
\$ 46,100	–	\$ 92,150	\$ 915.07	plus	3.226% of the amount in excess of \$ 46,100
\$ 92,150	–	\$115,300	\$ 2,400.64	plus	3.688% of the amount in excess of \$ 92,150
more than		\$115,300	\$ 3,254.41	plus	3.990% of the amount in excess of \$115,300

Multiply the business income portion of line 5 by 3%

2023 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 2023 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, 2023
 2nd quarter - June 15, 2023
 3rd quarter - Sept. 15, 2023
 4th quarter - Jan. 16, 2024

Use the Ohio Universal Payment Coupon (OUPC) to make estimated Ohio income tax payments. Joint filers should determine their combined estimated Ohio tax liability and make combined estimated payments.

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-IncomeEstimated.

What Are My Payment Options?

Once you have calculated your estimated payments, you must pay them quarterly through any of the following methods:

- **By Electronic Check** - Pay by electronic check using the Department's OH|TAX eServices at tax.ohio.gov/pay. There is **no fee** for using this payment method.
- **By Credit or Debit Card** - Pay by credit or debit card using the Department's OH|TAX eServices at tax.ohio.gov/pay. These payments are processed by ACI Payments, Inc. **There is a convenience fee equal to 2.65% 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 OUPC. Make the payment payable to "Ohio Treasurer of State."

