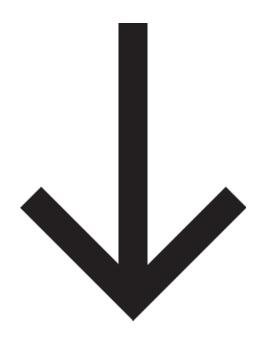
2016 Ohio IT 1040ES, Voucher 1 – Due April 18, 2016



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 for all electronic payment options.

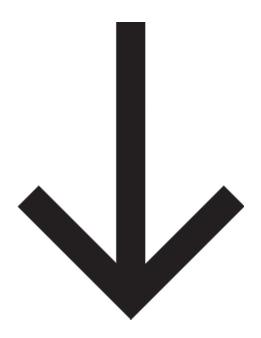
Federal Privacy Act Notice

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.

mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus,

	10, 2	016	20	16ES		UPPERCASE letters e first three letters of
First name	M.I.	Last name			Taxpayer's last name	Spouse's last name (only if joint filing)
Spouse's first name (only if joint filing)	M.I.	Last name				
Address				Your Social Security number		
City, state, ZIP code				Spouse's Social Security number (only if joint filing)		

2016 Ohio IT 1040ES, Voucher 2 - Due June 15, 2016



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 for all electronic payment options.

Federal Privacy Act Notice

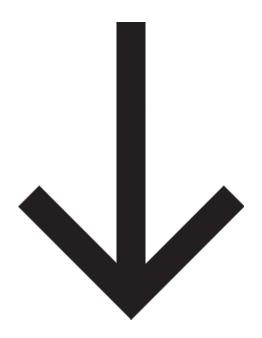
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2 Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus,

OHIO IT 1040ES Individual Estimated (Voucher 2) Due Jun		IIIIII Do <u>NOT</u> D16ES	Please use	or voucher. UPPERCASE letters first three letters of
First name	M.I. Last name		Taxpayer's last name	Spouse's last name (only if joint filing)
Spouse's first name (only if joint filing	g) M.I. Last name			
Address		Your Social Security number		
City, state, ZIP code		Spouse's Social Security number (only if joint filing)		
DO NOT STAPLE OR OTHERWISE AT		aunt of		
STUB TO THIS COUPON. DO NOT SET check or money order made payable to C	OHIO TREASURER OF STATE and Par	ount of \$.00

2016 Ohio IT 1040ES, Voucher 3 - Due Sept. 15, 2016



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 for all electronic payment options.

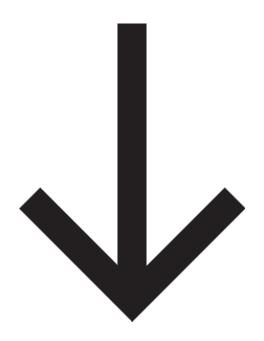
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mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus,

Please use	UPPERCASE letters of irst three letters of
Taxpayer's last name	Spouse's last name (only if joint filing)
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2016 Ohio IT 1040ES, Voucher 4 - Due Jan. 17, 2017



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 for all electronic payment options.

Federal Privacy Act Notice

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n the dotted lines. DO NOT USE PENCII to complete this form

mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 1460, Columbus,

OHIO IT 1040ES Individual Estimated (Voucher 4) Due Jan.	Incom	. .		16ES	Please use	Or voucher. UPPERCASE letters of first three letters of
First name	M.I.	Last name			Taxpayer's last name	Spouse's last name (only if joint filing)
Spouse's first name (only if joint filing)	M.I.	Last name				
Address				Your Social Security number		
City, state, ZIP code				Spouse's Social Security number (only if joint filing)		
DO <u>NOT</u> STAPLE OR OTHERWISE ATTA STUB TO THIS COUPON. DO <u>NOT</u> SENI check or money order made payable to OH	CASH. Re	turn this coupon with	Amoun Payme			0.0

2016 Ohio Estimated Income Tax Instructions and Worksheet

Do I Have To Make Estimated Tax Payments?

You are required to pay estimated income tax on Ohio IT 1040ES if the tax due on your 2016 Ohio income tax return, reduced by your Ohio tax withheld and refundable tax credits, is \$500 or more.

Note 1: 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 IT 4, Employee Withholding Exemption Certificate, with your employer. Remember, if your estimated 2016 tax due amount is less than \$500, you do not have to make estimated payments.

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.

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 2016 are:

1st Quarter – April 18, 2016 3rd Quarter – Sept. 15, 2016 2nd Quarter – June 15, 2016 4th Quarter – Jan. 17, 2017

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 2016 quarterly estimates. Simply go to our Web site at 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 IT 1040ES.
- Credit Card You may use your Discover, VISA, MasterCard or American Express card to pay your estimated Ohio income taxes. You may make your credit card payments by either visiting 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 IT 1040ES if you use the credit card method of payment.
- Check or Money Order You may send in a personal check or money order made payable to the Ohio Treasurer of State with your quarterly estimated Ohio IT 1040ES. Mail to the address printed on the voucher. Do not send cash.

Personal and Dependency Exemptions

HB 483 implemented a change to the exemption amount claimed beginning with the 2014 tax return. The personal and dependent exemption is now a graduated amount based on your Ohio adjusted gross income. See chart below:

Ohio Adjusted Gross Income	Personal/ Dependent Exemption
\$40,000 or less	\$2,200
More than \$40,000, but not more than \$80,000	\$1,950
More than \$80,0000	\$1,700

Please multiply the appropriate exemption amount from the chart above by the number of dependents you are claiming on the return.

Joint and Separate Estimated Returns

If you intend to file your 2016 Ohio income tax return on a joint basis, then you should file a joint estimate. If you intend to file your 2016 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 2016.

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 IT/SD 2210 to see if you owe an interest penalty on your underpayment. The interest rate for calendar year 2016 is 3%.

Avoiding the Underpayment of Estimated Income Tax Interest Penalty

You may avoid the underpayment of estimated income tax interest penalty if you meet <u>any</u> of the following conditions:

- The sum of your 2016 Ohio tax withheld, your 2016 refundable credits, your timely made estimated payments and your 2015 overpayment applied to 2016 will equal or exceed 100% of your 2015 Ohio income tax after reduction for your 2015 nonrefundable credits; OR
- The sum of your 2016 Ohio tax withheld, your 2016 refundable credits, your timely made estimated payments and your 2015 overpayment applied to 2016 will equal or exceed 90% of your 2016 Ohio income tax after reduction for 90% of your 2016 nonrefundable credits; OR
- The sum of your 2016 Ohio tax withheld, your 2016 refundable credits, your timely made estimated payments and your 2015 overpayment applied to 2016 will equal or exceed 100% of your 2016 Ohio income tax less the sum of (i) \$500 and (ii) 100% of your 2016 nonrefundable credits.

Note 2: For purposes of the above, (i) exclude from your year 2015 overpayment any year 2014 tax you paid after April 15, 2015 and (ii) exclude from "credits" Ohio tax withheld, estimated tax payments or 2015 overpayments credited to 2016.

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 IT/SD 2210 for additional instructions for annualization of income.

How to Complete the Declaration Voucher(s)

- A. Complete the worksheet on the next page;
- B. 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;
- C. Enter the amount of payment in the space provided on each voucher;
- D. Attach a check or money order made payable to Ohio Treasurer of State for the amount of each payment. See other payment options on this page;
- E. Place on the check or money order your Social Security number;
- F. If the amount of your estimated tax changes, your next voucher should reflect the new amount; AND
- G. For each subsequent quarterly payment, repeat steps B through F, above.

Adjustments to Income

See the Ohio Schedule A explanation in the 2015 Ohio IT 1040 individual income tax publication for the adjustments on lines 2a and 2b of the worksheet.

2016 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 10 and enter on line 11 below 100% of the tax shown on line 10 of your 2015 Ohio IT 1040.

	and enter on line 11 below 100% of the tax snown on line 10 of your 2015 Onlo II 1040.
1.	2016 federal adjusted gross income
2a.	Additions to federal adjusted gross income
2b	Deductions from federal adjusted gross income
3.	Ohio adjusted gross income (line 1 plus line 2a minus line 2b)
4.	Personal and dependent exemption deduction
5.	Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-)
6.	Taxable business income (see Ohio Schedule IT BUS, line 13)
7.	Line 5 minus line 6 (if less than -0-, enter -0-)
8a.	Tax liability on line 7 (see tax table 2 below)
8b	Business income tax liability (see tax table 3 below)
8c.	Tax liability before credits (line 8a plus line 8b)
9.	Total nonrefundable credits and grants (see Ohio Schedule of Credits, line 35)
10	Ohio income tax after your exemption credit, joint filing credit, all nonrefundable credits and grants (line 8c minus line 9)
11.	90% of line 10 above or 100% of the tax shown on your 2015 Ohio IT 1040, line 10
12.	2016 Ohio income tax to be withheld from your wages, refundable business credits and any 2015 overpayment credited toward your 2016 Ohio income tax (see Note 2 on previous page and treat such payment as an estimated payment)
13	Ohio estimated income tax due (line 11 minus line 12; if less than -0-, enter -0-). Go to line 14
14.	Multiply the amount on line 13 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 electronic check)

Ohio Tax Table 2 for Use With the 2016 Ohio Estimated Income Tax Payment Worksheet

The income tax tables reflect a 6.3% reduction compared to taxable year 2014. Taxpayers with Ohio taxable nonbusiness income of \$100,000 or more must use this table. You must round your tax to the nearest dollar.

Ohi	me	2016 Ohio Nonbusiness Income Tax (for line 8a of the worksheet)					
	\$ 5,200	or less				0.495%	of Ohio taxable nonbusiness income
More than	\$ 5,200	but not more than	\$ 10,400	\$ 25.74	plus	0.990%	of the amount in excess of \$ 5,200
More than	\$ 10,400	but not more than	\$ 15,650	\$ 77.22	plus	1.980%	of the amount in excess of \$ 10,400
More than	\$ 15,650	but not more than	\$ 20,900	\$ 181.17	plus	2.476%	of the amount in excess of \$ 15,650
More than	\$ 20,900	but not more than	\$ 41,700	\$ 311.16	plus	2.969%	of the amount in excess of \$ 20,900
More than	\$ 41,700	but not more than	\$ 83,350	\$ 928.71	plus	3.465%	of the amount in excess of \$ 41,700
More than	\$ 83,350	but not more than	\$104,250	\$2,371.88	plus	3.960%	of the amount in excess of \$ 83,350
More than	\$104,250	but not more than	\$208,500	\$3,199.52	plus	4.597%	of the amount in excess of \$104,250
More than	\$208,500			\$7,991.89	plus	4.997%	of the amount in excess of \$208,500

Ohio Tax Table 3 for Use With the 2016 Estimated Payments on Taxable <u>Business</u> Income

Beginning with the 2016 tax return/estimated payments, any business income exceeding the deduction is taxed at a flat 3%. This taxable business income amount can be found on line 13 of 2015 Ohio IT BUS.