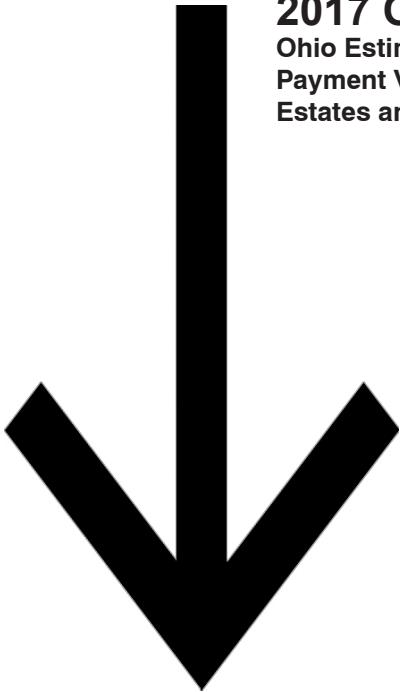


2017 OHIO IT 1041ES
Ohio Estimated Income Tax
Payment Voucher For
Estates and Trusts



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

OHIO IT 1041ES Rev. 12/16
Ohio Estimated Income Tax
Payment Voucher For Estates and Trusts



FEIN

SSN of Decedent (estates only)

Name of trust or estate

Fiduciary name and title

Number, street, P.O. Box, suite or room number

City, state, ZIP code

Do **NOT** fold
check
or voucher.

For Taxable Year Beginning In

2017

☐

TRUST

☐

ESTATE

For Payment Period (Check Only One)

1st Qtr

2nd Qtr

3rd Qtr

4th Qtr

☐☐☐☐

Payment
Amount

\$.00

DO NOT STAPLE OR OTHERWISE ATTACH YOUR PAYMENT TO THIS VOUCHER. DO NOT SEND CASH. Return this voucher with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 2619, COLUMBUS, OH 43216-2619.

Ohio IT 1041ES Instructions and Worksheet

Estimated Income Tax Payments for Estates and Trusts

IT 1041ES
Rev. 12/16

1. When is Ohio IT 1041ES required to be filed?

The estate or trust must file estimated income tax payments and file Ohio IT 1041ES if the combined 2017 Ohio taxes after credits will be more than \$500.

2. Payment amount and time and place for filing and payment

Due Date	Cumulative Amount Due
Fifteenth day of the fourth month of the taxable year	22.5% of the current year tax due
Fifteenth day of the sixth month of the taxable year	45% of the current year tax due
Fifteenth day of the ninth month of the taxable year	67.5% of the current year tax due
Fifteenth day after the close of the taxable year	90% of the current year tax due

For purposes of this payment schedule, "current year" means either calendar year 2017 or the fiscal year beginning in calendar year 2017. When computing the estimated tax due for the current year, the estate or trust may annualize income to compute the estimated tax due for each of the first three payment dates.

In lieu of making estimated tax payments based on 90% of the current year tax (or tax computed on current year annualized income), the taxpayer can make four estimated tax payments, each for 25% of the previous year's tax after credits.

All estates and trusts must use Ohio IT 1041ES or pay online through the Ohio Treasurer of State. For more information, visit the FAQs on our Web site at tax.ohio.gov.

Make checks payable to Ohio Treasurer of State and mail to:

Ohio Department of Taxation
P.O. Box 2619
Columbus, OH 43216-2619

3. Interest penalty

If income taxes are underpaid, the estate or trust must add an interest penalty to the taxes for the taxable year at the rate per annum prescribed by Ohio Revised Code section 5703.47. See the Ohio IT/SD 2210, which is available on our Web site at tax.ohio.gov.

4. Completing Ohio IT 1041ES

- a. Complete the worksheet below to figure the estimated tax for 2017. Alternatively, pay estimated tax equal to the year 2016 tax.
- b. Enter on Ohio IT 1041ES the amount shown on line 2 of the worksheet and verify the FEIN. Alternatively, pay estimated tax equal to the year 2016 tax.

2017 Ohio IT 1041ES Estimated Income Tax Payment Worksheet for Taxable Year Ending in 2017			
1.	90% of 2017 estimated tax after credits. Alternatively, 100% of last year's tax after credits	1.	
2.	Multiply the amount on line 1 by 0.25. This is the amount of the quarterly taxes due. If the annual fiduciary income tax return, Ohio IT 1041, filed for the taxable year ending in 2016 reflected an overpayment carryforward, that amount should be applied to reduce the first estimated tax payment.....	2.	

If you have any questions, contact our service center (listed on the inside back cover of the instructions for Ohio IT 1040 or the last page of Ohio IT 1041) or call either of the following numbers:

Ohio Toll-Free Tax Questions.....1-800-282-1780 Ohio Relay Service.....1-800-750-0750

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 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.