



**2017 Ohio IT 1140ES
Ohio Estimated
Withholding Tax
Payment Voucher
for Pass-Through
Entities and Trusts**

Payment Periods

Due the 15th day following the last day of each quarter of the taxable year.

Note: Under Ohio law, if a due date falls on a weekend or legal holiday, the due date will be on the next business day.

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

OHIO IT 1140ES Rev. 12/16 
Ohio Estimated Withholding Tax Payment Voucher
for Pass-Through Entities and Trusts

Do **NOT** fold check or voucher.

For Taxable Year Beginning In

2017

For Payment Period (Check Only One)

1st Qtr 2nd Qtr 3rd Qtr 4th Qtr

FEIN

Name
Address
City, state, ZIP code

1. Withholding Tax	\$	<input type="text"/>	.00
2. Entity Tax	\$	<input type="text"/>	.00
3. TOTAL DUE	\$	<input type="text"/>	.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 181140, COLUMBUS, OHIO 43218-1140.

Ohio IT 1140ES Instructions and Worksheet

Estimated Withholding Tax Due

1. When is Ohio IT 1140ES required to be filed?

The pass-through entity must file estimated withholding tax payments and file Ohio IT 1140ES if the sum of the "adjusted qualifying amounts" for the taxable year beginning in 2016 exceeded \$10,000 and the sum of the "adjusted qualifying amounts" for the taxable year beginning in 2017 will exceed \$10,000.

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 seventh month of the taxable year	45% of the current year tax due
Fifteenth day of the tenth 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 pass-through entity 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 pass-through entities must use Ohio IT 1140ES 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 181140
Columbus, OH 43218-1140

3. Interest penalty

If withholding taxes are underpaid, the pass-through entity 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 1140ES

- 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 1140ES 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 1140ES Estimated Withholding Tax Payment Worksheet for Taxable Year Beginning in 2017			
1.	90% of 2017 estimated tax. 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 withholding tax return, Ohio IT 1140, filed for the taxable year beginning in 2016, reflected an overpayment carryforward, that amount should be applied to reduce the first estimated tax payment.....	2.	

*Line 1 is composed of the sum of Schedule A, line 1, columns I and II.

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 1140) 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.