

# 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](https://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](https://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  
2024



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

Taxpayer's SSN

Amount of Payment → \$

## 2024 Ohio Estimated Income Tax Payment Worksheet (DO NOT FILE)

1. Expected 2024 federal adjusted gross income.....1. \_\_\_\_\_
2. Net expected 2024 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 2024 Ohio income tax liability. Line 6 minus line 7 .....8. \_\_\_\_\_
9. 2023 Ohio income tax liability. 2023 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 2023 IT 1040, enter the amount from line 10) ..11. \_\_\_\_\_
12. 2023 credit carryforward and expected 2024 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			
More than	Up to				
0	– \$ 26,050			0.000%	of Ohio taxable nonbusiness income
\$ 26,050	– \$100,000	\$ 360.69	plus	2.750%	of the amount in excess of \$ 26,050
\$100,000	– \$115,300	\$ 2,394.32	plus	3.688%	of the amount in excess of \$100,000
\$115,300	–	\$ 2,958.58	plus	3.750%	of the amount in excess of \$115,300

Multiply the business income portion of line 5 by 3%

## 2024 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 2024 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 15, 2024
- 2nd quarter - June 17, 2024
- 3rd quarter - Sept. 16, 2024
- 4th quarter - Jan. 15, 2025

Use the Ohio Universal Payment Coupon (OUPC) to make estimated Ohio income tax payments. Married taxpayers unsure of their filing status for 2024 should make separate estimated payments based on their individual estimated Ohio tax liabilities. Estimated payments will only be applied to the return associated with the Social Security number listed on the OUPC. Payments will not be split between you and your spouse if you combine your tax liabilities, but file separately.

**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](http://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](http://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](http://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.”

