



# **Scan Specifications for the Ohio Universal Payment Coupon (OUPC)**

## **Important Note**

The following document contains grids for placement of information on this specific tax form. To accurately print, do not reduce the size, rotate or center this document. Doing so will jeopardize the integrity of the grid. When printing from Adobe Reader, select "None" for "Page Scaling," which is under "Page Handling."

**The OUPC must be initially submitted by August 29, 2025 and approved no later than October 17, 2025.**

**Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229  
tax.ohio.gov**

## Ohio Department of Taxation Scannable Tax Forms

### 1. Introduction:

The Ohio Department of Taxation (ODT) prescribes the format of Ohio tax returns and forms. The department's primary objective is to ensure that the tax forms are compatible with the department's automated remittance processing systems and can be processed in an efficient, accurate and economical manner.

These guidelines are for computerized tax processors, software developers, computer programmers, commercial printers, and others who develop and use substitute and reproduced tax forms.

### 2. Definitions:

#### 2.01 Scannable Tax Forms

Software generated scannable forms are similar to the official ODT tax forms with the following exceptions: 1) the taxpayer information layout, 2) a scanline that contains taxpayer data, 3) a variable 2D barcode that contains taxpayer data.

#### 2.02 Substitute Tax Forms

Software generated substitute forms are exact replicas of the official ODT tax forms. ODT must be able to process substitute tax forms in the same manner as the official forms. Substitute tax forms that are electronically produced must duplicate the appearance and layout of the official form including size of margins, special keying symbols and line numbers.

#### 2.03 Demographic Fields

The area where the name, address, Federal Employer Identification Number (FEIN), Individual Taxpayer Identification Number (ITIN), or Social Security Number (SSN) are printed.

#### 2.04 Static Text

The text, including item numbers, specifying the information to be entered into a data field. Static text must not go into capture areas.

#### 2.05 OCR-Readable Field

The scanline field that will be read using Optical Character Recognition (OCR) technology. Subsequent OCR fields include the three character last name field and payment amount.

#### 2.06 Record Layout

A 6-line-per-inch vertical (row) and 10-characters-per-inch horizontal (column) spacing grid, specifying the exact placement of all fields and characters on the facsimile form, is provided with each form specification to assist in proper spacing and alignment.

#### 2.07 Capture Area

The specific space on the form where an OCR-Readable field is captured.

### 3. Specifications:

#### 3.01 Field Length

Each form must contain the exact number of Demographic Fields and Capture Areas as the department-issued form.

#### 3.02 Name and Address

Name and address must be placed in the row and column specified in the grid format provided with each form.

#### 3.03 SSN/ITIN/FEIN

The SSN, ITIN, or FEIN must be printed with spaces in the exact locations specified in the record layout.

#### 3.04 Scanline Font

The OCR scanline must be printed using a fixed 10-pitch, OCR-A or Courier (12-point size) font. No boldface or italicized font. No special characters.

### 3.05 Scanline Position

The bottom of the characters in the scanline must be ½ of an inch from the bottom edge of the form and 1¼ inch from the right edge. See grid layout and Scanline Specifications Format for exact location of scanline.

### 3.06 Total Remittance Field

This field is read by our remittance-processing equipment and requires a dollar sign (\$) followed by a space preceding the remitted amount. The total remittance field must also include a decimal point to separate the dollar and cents digits. (Example: \$ 12345.00)

### 3.07 OCR

Underlining or enclosing OCR readable data fields is not acceptable nor are vertical bars to be used to separate dollar and cents fields.

### 3.08 2D Barcode (PDF 417)

Both the Schema and the 2D Barcode Instructions provided must be referenced for data guidelines and placement within the 2D barcode. The PDF 417 barcode will measure 1.75" wide X 1.25" high, follow grid layout for positioning.

### 3.09 Back of Form

Coupons must be printed on one side only.

### 3.10 Shading

The use of shading or solid black areas for sidebars, headings or other areas is not permitted unless specified on tax return samples.

### 3.11 Reference Marks

On all scannable returns and coupons there are target marks on the form. Exact locations of the target marks are listed on the grid layout for each form. Target marks must be a solid black circle and should be .25" in diameter.

### 3.12 Software Developer Identification

The software developer identification is a **two-digit vendor registration number (VRN)** that will be assigned to each developer. The identification will be assigned to you by the Ohio Department of Taxation. The **two-digit VRN** refers to the developer *who designs the software to perform the tax calculations* **not** to the developer *who designs the form templates*. The VRN must be printed on each document in the exact area specified on the form grid. The use of a standard font size is acceptable. **This is the same two-digit number assigned to you on your full-page scannable forms.** For any questions or VRN assignments, email: [Forms@tax.ohio.gov](mailto:Forms@tax.ohio.gov)

### 3.13 Date Generated

Indicates the date the coupon was generated.

## 4. Testing:

### 4.01 Pre-release testing

All documents must be tested on ODT equipment before production runs. ODT will accept PDFs of coupon submissions. Testing instructions and information can be found on the "2D Barcode Instructions" page.

### 4.02 Printed Coupon

Vendors must reference the scanline and testing process sections of these specifications for additional information.

## 5. Approval Process:

The Forms Unit will confirm receipt of the submission by email. The Forms Unit will send notification of your approval status by email when your submittal has been reviewed and tested. Allow up to 10 business days for the submission to be completely reviewed.

## 6. Check Digit Routine (Modulus 10) For Scanline

- 1) Multiply each digit of the number by 1 or 2, starting from the left and going to the right. You will start with a 1 then 2, and continue this pattern to the end of that number.
- 2) Add all the digits together. Do not add the sum of the totals. For example, if your numbers are 1, 3, 4 and 19 your answer will be:  $1 + 3 + 4 + 1 + 9 = 18$ .
- 3) Divide the total from the digits by 10.
- 4) Subtract the remainder from 10. The answer is your check digit. **If your remainder is zero, your check digit will always be zero.**

**Note:** This same procedure is followed for all check digit calculations throughout these specifications.

### Example:

#### Check digit calculation for ID Number & Reporting Period:

**Step 1** – Multiply each digit in the number by weights 121212.

0 0 0 0 0 1 2 3 4 5 6 7 8 9 1 2 2 5	<b>(ID Number &amp; Reporting Period)</b>
X 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	
0 0 0 0 0 2 2 6 4 10 6 14 8 18 1 4 2 10	

**Step 2** – The digits of the individual products are summed.

$$0 + 0 + 0 + 0 + 0 + 2 + 2 + 6 + 4 + 1 + 0 + 6 + 1 + 4 + 8 + 1 + 8 + 1 + 4 + 2 + 1 + 0 = 51$$

**Step 3** – Divide the sum by the modulus (10):

$$\begin{array}{r} \text{(Modulus) } 10 \overline{) 51} \text{ (sum)} \\ \underline{50} \\ 1 \text{ (remainder)} \end{array}$$

**Step 4** – To compute the check digit:

$$\text{Modulus} - \text{Remainder} = \text{Check Digit}$$

$$10 - 1 = 9 \text{ (This is your check digit.)}$$

**Step 5** – Append a space and the check digit to the right of the number: The complete form for the ID Number & Reporting Date are 000001234567891225 9.

**7. Scanline Specifications Format:****OUPC (All Years)****Size: 8.5" X 3.667"**

This OUPC is for all Individual Income, School District Income, Pass-Through Entity, and Fiduciary Income taxes.

Description	Number of Positions	Character Length
Form Code	1-4	3
Check Digit for Form Code	5-6	1
ID Type	7-9	2
Check Digit for ID Type	10-11	1
ID Number	12-30	18
Check Digit for ID Number	31-32	1
Coupon Type	33-35	2
Check Digit for Coupon Type	36-37	1
School District Number	38-42	4
Check Digit for School District Number	43-44	1
Form Type	45-48	3

**Placement of the Scanline:** Start on line 63 at position 32 and end at position 78. Blank spaces must be as noted. Print zeros in fields that contain no data. The scanline font is OCR-A or Courier (12-point size), 10 pitch (pica spacing).

**Example:** 4 6 1 2 0 8 3 0 0 0 0 1 2 3 4 5 6 7 8 9 1 2 2 5 2 5 4 7 0 0 0 0 0 2 2 2

**Important Note:**

Make sure that there is no masking of numbers.

- Form Code: (3 digits and a space)
- Check Digit for Form Code: (1 digit and a space)
- ID Type: (2 digits and a space)
  - The ID Type for a Social Security Number (SSN) is "01".
  - The ID Type for a Taxpayer Identification Number (ITIN) is "02"
  - The ID Type for a Federal Employer Identification Number (FEIN) is "08"
- Check Digit for ID Type: (1 digit and a space) "01" = 8; "02" = 6; "08" = 3.
- ID Number: (18 digits and a space)
  - 5.1: The first 5 digits are always zeros.
  - 5.2: The sixth through the fourteenth digits are the SSN, ITIN, or FEIN.
  - 5.3: The fifteenth and sixteenth digits represent the period end month (MM).
  - 5.4: The seventeenth and eighteenth digits represent the period end year (YY).
- Check Digit for ID Number (1 digit and a space) See section 6 for Modulus 10 calculation.
- Coupon Type: (2 digits and a space)
  - The Coupon Type for a return payment is "54."
  - The Coupon Type for an estimated payment is "55."
- Check Digit for Coupon Type: (1 digit and a space) "54" = 7; "55" = 4.
- School District Number: Required, Mandatory field. If form code=441, must be valid taxing School District (see instructions booklet for complete list.) Any form code other than 441 must send 0000. (4 digits and a space)
- Check Digit for School District Number: Will be "0" on all form codes except 441 (1 digit and a space)
- Form Type: This will remain a constant "222" on all coupons. (3 digits)

**8. Tax Type, Form Code, Check Digit**

<b>Tax Type</b>	<b>Form Code</b>	<b>Check Digit</b>
IT 1040	440	8
SD 100	441	7
IT 1041 (Trusts)	460	3
IT 1041 (Estates)	461	2
IT 1140	463	0
IT 4708	464	9
IT 4738	465	8

**9. Form Name and their Mailing Address**

<b>Form Name</b>	<b>Mailing Address</b>
IT 1040 OUPC	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131
SD 100 OUPC	Ohio Department of Taxation P.O. Box 182389 Columbus, OH 43218-2389
IT 1041 OUPC	Ohio Department of Taxation P.O. Box 2619 Columbus, OH 43216-2619
IT 1140 OUPC	Ohio Department of Taxation P.O. Box 181140 Columbus, OH 43218-1140
IT 4708 OUPC	Ohio Department of Taxation P.O. Box 181140 Columbus, OH 43218-1140
IT 4738 OUPC	Ohio Department of Taxation P.O. Box 181140 Columbus, OH 43218-1140

## **2D Barcode (PDF 417) Instructions**

### **General Information**

- The OUPC must be enabled for a PDF 417 2D barcode to include variable taxpayer data
- A form enabled for 2D barcode must not allow users or practitioners the option to turn off/on the 2D barcode function
- The minimum error correction code level is 4
- Optimal dpi level is 300 dpi. The minimum dpi level is 200 dpi
- Refer to schema and specifications on field length and character guidelines

### **Size and Placement on the Form**

- 2D barcode must be placed in the designated area indicated in the grid layout
- The 2D barcode will be PDF 417 with a maximum size of 1.75 inches wide by 1.25 inches in height
- The 2D barcode must fit within the designated space in the grid layout
- 2D barcode must not be bigger than the allocated area

### **Barcode Layout**

- Data included in the 2D barcode can be broken down into three general sections

#### **Header**

##### **Form ID**

- 222XX. 222=OUPC; XX=ODT Assigned VRN Number

#### **Form Specific Data** – Please see encoding schemas for form specific data

##### **Form Code**

- 440=PIT; 441=SDI; 460=1041 Trust; 461=1041 Estate; 463=1140; 464=4708; 465=4738

##### **ID Type**

- 01=SSN; 02=ITIN; 08=FEIN

##### **ID Number**

- 5 leading zeros and the 9 digit SSN/ITIN of the Primary Taxpayer
- 5 leading zeros and the 9 digits for the Entity

##### **Reporting Period**

- MMY. Will be 1225 for payments applied to 2025 returns. Will be 1226 for 2026 estimated payments

##### **Coupon Type**

- 54=Return payment and 55=Estimated payment

##### **School District Number**

- Required, Mandatory field. If form code=441, must be a valid taxing School District for the reporting period. All other form codes, send 0000

##### **First Three Letters of the Primary Taxpayer's Last Name**

- First three letters of the Primary Taxpayer's last name for form codes 440 and 441. See schemas for allowed special characters.
- All other form codes must leave this field blank

##### **Amount of Payment**

- Amount of the payment, including cents. Numeric only, up to 11 characters total.
- Must be greater than one dollar

## **Examples of 2D Barcode data streams**

### PIT/SD

Header	22299<CR>
Form Code	440<CR>
ID Type	01<CR>
ID Number	00000123456789<CR>
Reporting Period	1225<CR>
Coupon Type	54<CR>
School District Number	0000<CR>
1st 3 Characters of Primary Taxpayer's Last Name	CIT<CR>
Amount of Payment (including cents)	12345678900<CR> *EOD*<CR>

### PTE/FI

Header	22299<CR>
Form Code	465<CR>
ID Type	08<CR>
ID Number	00000123456789<CR>
Reporting Period	1225<CR>
Coupon Type	54<CR>
Line must read 4 zeros	0000<CR>
Blank line	<CR>
Amount of Payment (including cents)	12345678900<CR> *EOD*<CR>

## **Submission Process**

- The deadline for OUPC approval is October 17th, 2025
- OUPCs may be submitted by email to [Forms@tax.ohio.gov](mailto:Forms@tax.ohio.gov)
- The email subject line must include the vendor number, product name, tax year and coupon number in that order e.g. 99\_ABCTax\_25\_222
- Submissions must include
  - One (1) full field sample in a PDF format
  - Test scenarios for the OUPC provided by the Ohio Department of Taxation.
- Each test scenario must be in a separate PDF using the following naming convention: vendor number, product name, tax year, coupon number, test number 99\_ABCTax\_25\_222\_Test 1
- An emailed confirmation is sent to the vendor indicating the packet was received
- Submissions missing any of the items above will be rejected

## **Testing Process**

- Testing of the OUPC commences on July 28th, 2025.
- Coupons are reviewed in three (3) content areas - printed forms, 2D barcode data, and scanline data
- A submission is approved in its entirety once all sample documents pass in all areas

### **Printed forms**

- Vendor full field matches template provided in the specifications
- All fields are present, formatted properly and aligned with grid layout
- Test scenarios contain values specified by Ohio Department of Taxation

### **2D Barcode Data**

- Barcodes read as valid
- All test scenarios can be decoded and match test scenario data exactly

### **Scanline Data**

- Must meet requirements specified in scanline guidelines section of these specifications

## **Notifications**

- Communications regarding submissions are sent from Forms@tax.ohio.gov to the vendor email address(es) on file for the product
- If forms are released prior to approval, vendors must ensure that the users cannot print coupons containing 2D barcodes and must include a visual indicator to alert the taxpayer that the coupon cannot be filed
- An emailed confirmation is sent to the vendor indicating the coupon was approved
- An email confirmation is sent to the vendor for packets that are rejected
- Feedback is provided regarding the errors found
- Resubmissions of coupons must include all test scenarios
- After the third submission of test materials, the department cannot guarantee timeliness of the review
- Coupons will be tested with applicable long form submissions. If a coupon changes before January 1, 2026, long form test scenarios will be updated to reflect the changes. Vendors will be notified of applicable changes and required to submit revised coupons within their long form test packets

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

Individual Income Tax **440**

ID Type **01** Coupon Type **54**

John Q. CitizenXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**Note:** Pay online at [tax.ohio.gov/pay](http://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 **88 88 88**  
**2025**



**99**

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

**CIT**

Taxpayer's SSN/ITIN

**123 45 6789**

Amount of Payment → \$ **123456789.00**

**440 8 01 8 000001234567891225 9 54 7 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

Individual Income Tax **440**

ID Type **01** Coupon Type **55**

John Q. CitizenXXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**Note:** Pay online at [tax.ohio.gov/pay](http://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 **88 88 88**  
**2026**



**99**

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

**CIT**

Taxpayer's SSN/ITIN

**123 45 6789**

Amount of Payment → \$ **123456789.00**

**440 8 01 8 000001234567891226 7 55 4 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

School District Income Tax **441**

ID Type **01** Coupon Type **54**

John Q. CitizenXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)  
**Make payment payable to:** School District Income Tax  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 182389, Columbus, OH 43218-2389

Tax Year  
**2025**

**88 88 88**

School district  
number

**2307**



**99**

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

**CIT**

Taxpayer's SSN/ITIN

**123 45 6789**

Amount of Payment → \$ **123456789.00**

441 7 01 8 000001234567891225 9 54 7 2307 7 222

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

School District Income Tax **441**

ID Type **01** Coupon Type **55**

John Q. CitizenXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)  
**Make payment payable to:** School District Income Tax  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 182389, Columbus, OH 43218-2389

Tax Year  
**2026**

**88 88 88**

School district  
number

**2307**



**99**

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

**CIT**

Taxpayer's SSN/ITIN

**123 45 6789**

Amount of Payment → \$ **123456789.00**

441 7 01 8 000001234567891226 7 55 4 2307 7 222

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

Fiduciary Trust Tax IT 1041 **460**

ID Type **08** Coupon Type **54**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXX, US 12345-2345

**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 2619, Columbus, OH 43216-2619

Tax Year **88 88 88**  
**2025**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**460 3 08 3 000001234567891225 9 54 7 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

Fiduciary Trust Tax IT 1041 **460**

ID Type **08** Coupon Type **55**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXX, US 12345-2345

**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 2619, Columbus, OH 43216-2619

Tax Year **88 88 88**  
**2026**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**460 3 08 3 000001234567891226 7 55 4 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

Fiduciary Estate Tax IT 1041 **461**

ID Type **08** Coupon Type **54**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXX, US 12345-2345

**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 2619, Columbus, OH 43216-2619

Tax Year **88 88 88**  
**2025**



**99**

Taxpayer's FEIN

**12 3456789**

Amount of Payment → \$ **123456789.00**

**461 2 08 3 000001234567891225 9 54 7 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

Fiduciary Estate Tax IT 1041 **461**

ID Type **08** Coupon Type **55**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**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 2619, Columbus, OH 43216-2619

Tax Year **88 88 88**  
**2026**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**461 2 08 3 000001234567891226 7 55 4 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

PTE/FID Tax IT 1140 **463**

ID Type **08** Coupon Type **54**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXX, US 12345-2345

**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 181140, Columbus, OH 43218-1140

Tax Year **88 88 88**  
**2025**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**463 0 08 3 000001234567891225 9 54 7 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

PTE/FID Tax IT 1140 **463**

ID Type **08** Coupon Type **55**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**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 181140, Columbus, OH 43218-1140

Tax Year **88 88 88**  
**2026**



**99**

Taxpayer's FEIN

**12 3456789**

Amount of Payment → \$ **123456789.00**

**463 0 08 3 000001234567891226 7 55 4 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

PTE Income Tax IT 4708 **464**

ID Type **08** Coupon Type **54**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**Note:** Pay online at [tax.ohio.gov/pay](http://tax.ohio.gov/pay)  
**Make payment payable to:** Ohio Treasurer of State  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 181140, Columbus, OH 43218-1140

Tax Year **88 88 88**  
**2025**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**464 9 08 3 000001234567891225 9 54 7 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

PTE Income Tax IT 4708 **464**

ID Type **08** Coupon Type **55**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXX, US 12345-2345

**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 181140, Columbus, OH 43218-1140

Tax Year **88 88 88**  
**2026**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**464 9 08 3 000001234567891226 7 55 4 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Return Payment

EPTE Income Tax IT 4738 **465**

ID Type **08** Coupon Type **54**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXX, US 12345-2345

**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 181140, Columbus, OH 43218-1140

Tax Year **88 88 88**  
**2025**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**465 8 08 3 000001234567891225 9 54 7 0000 0 222**

**Ohio Universal Payment Coupon (OUPC)**

Estimated Payment

EPTE Income Tax IT 4738 **465**

ID Type **08** Coupon Type **55**

John Q. CompanyXXXXXXXXXXXXXXXXXXXX  
1234 Any StreetXXXXXXXXXXXXXXXXXXXX  
Any CityXXXXXXXXXXXX, US 12345-2345

**Note:** Pay online at [tax.ohio.gov/pay](http://tax.ohio.gov/pay)  
**Make payment payable to:** Ohio Treasurer of State  
**Mail to:** Ohio Department of Taxation,  
P.O. Box 181140, Columbus, OH 43218-1140

Tax Year **88 88 88**  
**2026**



**99**

Taxpayer's FEIN  
**12 3456789**

Amount of Payment → \$ **123456789.00**

**465 8 08 3 000001234567891226 7 55 4 0000 0 222**







1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
45	<b>Ohio Universal Payment Coupon (OUPC)</b>				Tax Year		88 88 88			School district number																																																																										
46	Estimated Payment				2026					2307																																																																										
47	School District Income Tax		441																																																																																	
48	ID Type	01	Coupon Type	55			Using UPPERCASE letters, print the first three letters of the taxpayer's last name.																																																																													
49							CIT																																																																													
50							Taxpayer's SSN/ITIN																																																																													
51	John Q. CitizenXXXXXXXXXXXXXXXXXXXX				99		123 45 6789																																																																													
52	1234 Any StreetXXXXXXXXXXXXXXXXXXXX						Amount of Payment → \$ 123456789.00																																																																													
53	Any CityXXXXXXXXXXXX, US 12345-2345																																																																																			
54																																																																																				
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57	<b>Note:</b> Pay online at <a href="http://tax.ohio.gov/pay">tax.ohio.gov/pay</a>																																																																																			
58	<b>Make payment payable to:</b> School District Income Tax																																																																																			
59	<b>Mail to:</b> Ohio Department of Taxation,																																																																																			
60	P.O. Box 182389, Columbus, OH 43218-2389																																																																																			
61																																																																																				
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45	<b>Ohio Universal Payment Coupon (OUPC)</b>																														Tax Year	88 88 88																																																				
46	Return Payment																														2025																																																					
47	EPTE Income Tax IT 4738																				465																																																															
49	ID Type	08	Coupon Type	54																																																																																
50																																																																																				
51																																																																																				
52	John Q. CompanyXXXXXXXXXXXXXXXXXXXX																																																																																			
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57	Note: Pay online at <a href="https://tax.ohio.gov/pay">tax.ohio.gov/pay</a>																																																																																			
58	Make payment payable to: Ohio Treasurer of State																																																																																			
59	Mail to: Ohio Department of Taxation,																																																																																			
60	P.O. Box 181140, Columbus, OH 43218-1140																																																																																			
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99

Taxpayer's FEIN

12 3456789

Amount of Payment → \$ 123456789.00

465 8 08 3 000001234567891225 9 54 7 0000 0 222



**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
**Individual Income Tax**

Tax Year

ID Type

Coupon Type

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

Taxpayer's SSN/ITIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of** → \$  
**Payment**

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
**Individual Income Tax**

Tax Year

ID Type

Coupon Type

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

Taxpayer's SSN/ITIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of** → \$  
**Payment**

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
School District Income Tax

Tax Year

School district  
number

ID Type

Coupon Type

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

Taxpayer's SSN/ITIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** School District Income Tax

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
School District Income Tax

Tax Year

School district  
number

ID Type

Coupon Type

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

Taxpayer's SSN/ITIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** School District Income Tax

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
Fiduciary Trust Tax IT 1041

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
Fiduciary Trust Tax IT 1041

Tax Year

ID Type

Coupon Type

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

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)  
**Make payment payable to:** Ohio Treasurer of State  
**Mail to:**

Taxpayer's FEIN

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
Fiduciary Estate Tax IT 1041

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of** → \$  
**Payment**

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
Fiduciary Estate Tax IT 1041

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
PTE/FID Tax IT 1140

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
PTE/FID Tax IT 1140

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
PTE Income Tax IT 4708

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
PTE Income Tax IT 4708

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Return Payment  
EPTE Income Tax IT 4738

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$

**Ohio Universal Payment Coupon (OUPC)**  
Estimated Payment  
EPTE Income Tax IT 4738

Tax Year

ID Type

Coupon Type

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

Taxpayer's FEIN

**Note:** Pay online at [tax.ohio.gov/pay](https://tax.ohio.gov/pay)

**Make payment payable to:** Ohio Treasurer of State

**Mail to:**

**Amount of  
Payment** → \$