



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 September 11, 2026 and approved no later than October 16, 2026.

**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

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 6	(ID Number & Reporting Period)
X 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 2	
0 0 0 0 0 2 2 6 4 10 6 14 8 18 1 4 2 12	

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

$$0 + 0 + 0 + 0 + 0 + 2 + 2 + 6 + 4 + 1 + 0 + 6 + 1 + 4 + 8 + 1 + 8 + 1 + 4 + 2 + 1 + 2 = 53$$

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

$$\begin{array}{r} \text{(Modulus) } 10 \overline{) 53} \begin{array}{l} 5 \text{ (quotient)} \\ 50 \text{ (sum)} \\ \hline 3 \text{ (remainder)} \end{array} \end{array}$$

Step 4 – To compute the check digit:

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

$$10 - 3 = 7 \text{ (This is your check digit.)}$$

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 000001234567891226 7.

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 and 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

- **PIT/SD:**
 - MMY
 - 1226 will be for payments applied to 2026 returns and 1227 will be for 2027 estimated payments
- **PTE/FID:**
 - MMY
 - Current Year Payments: The reporting period of the entity must match what is reported on the OUPC, both in the 2D and scanline
 - Estimated Payments: An additional year must be added to the reporting period end date

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 in 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	1226<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	1226<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 16th, 2026
- OUPCs may be submitted by email to 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_26_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_26_222_Test 1
- An email 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 August 17th, 2026.
- 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 the 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 email 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, 2027, 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

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 6 7 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 a 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

Tax Type	Form Code	Check Digit
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 Mailing Addresses

Form Name	Mailing Address
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

Ohio Universal Payment Coupon (OUPC)

Return Payment

Individual Income Tax 440

ID Type 01 Coupon Type 54

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

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

Note: Pay online at 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

Amount of Payment → \$ 123456789.00

440 8 01 8 000001234567891226 7 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

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
2027



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 000001234567891227 5 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. CitizenXXXXXXXXXXXXXXXXXXXXX
1234 Any StreetXXXXXXXXXXXXXXXXXXXXX
Any CityXXXXXXXXXXXX, US 12345-2345

Note: Pay online at 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 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. CitizenXXXXXXXXXXXXXXXXXXXXX
1234 Any StreetXXXXXXXXXXXXXXXXXXXXX
Any CityXXXXXXXXXXXX, US 12345-2345

Note: Pay online at 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

2027

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 000001234567891227 5 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

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 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

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
2027



99

Taxpayer's FEIN

12 3456789

Amount of Payment → \$ 123456789.00

460 3 08 3 000001234567891227 5 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
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 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 CityXXXXXXXXXX, US 12345-2345

Note: Pay online at 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
2027



99

Taxpayer's FEIN

12 3456789

Amount of Payment → \$ 123456789.00

461 2 08 3 000001234567891227 5 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

Tax Year

2026

88 88 88



99

Taxpayer's FEIN

12 3456789

Note: Pay online at 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

Amount of
Payment



\$ 123456789.00

463 0 08 3 000001234567891226 7 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 CityXXXXXXXXXX, US 12345-2345

Tax Year

2027

88 88 88



99

Taxpayer's FEIN

12 3456789

Note: Pay online at 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

Amount of
Payment



\$ 123456789.00

463 0 08 3 000001234567891227 5 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 CityXXXXXXXXXX, US 12345-2345

Note: Pay online at 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 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
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
2027



99

Taxpayer's FEIN

12 3456789

Amount of Payment → \$ 123456789.00

464 9 08 3 000001234567891227 5 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
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 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 CityXXXXXXXXXX, US 12345-2345

Note: Pay online at 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
2027



99

Taxpayer's FEIN

12 3456789

Amount of Payment → \$ 123456789.00

465 8 08 3 000001234567891227 5 55 4 0000 0 222

Ohio Universal Payment Coupon (OUPC)

Return Payment

Individual Income Tax

440

ID Type

01

Coupon Type

54

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

Note: Pay online at 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

2026

88 88 88



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 54 7 0000 0 222

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

Individual Income Tax 440

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

Make payment payable to: Ohio Treasurer of State

Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

Tax Year

2027

88 88 88



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 000001234567891227 5 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

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 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

Make payment payable to: School District Income Tax

Mail to: Ohio Department of Taxation,
P.O. Box 182389, Columbus, OH 43218-2389

Tax Year

2027

88 88 88

School district
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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 000001234567891227 5 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

Make payment payable to: Ohio Treasurer of State

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

Tax Year

2026

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

460 3 08 3 000001234567891226 7 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

Make payment payable to: Ohio Treasurer of State

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

Tax Year

2027

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

460 3 08 3 000001234567891227 5 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
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 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 CityXXXXXXXXXX, US 12345-2345

Note: Pay online at 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

2027

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

461 2 08 3 000001234567891227 5 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

Make payment payable to: Ohio Treasurer of State

Mail to: Ohio Department of Taxation,

P.O. Box 181140, Columbus, OH 43218-1140

Tax Year

2026

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$

123456789.00

463 0 08 3 000001234567891226 7 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. Company
1234 Any Street
Any City, US 12345-2345

Note: Pay online at 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

2027

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

463 0 08 3 000001234567891227 5 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 CityXXXXXXXXXX, US 12345-2345

Note: Pay online at 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

2026

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

464 9 08 3 000001234567891226 7 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. Company
1234 Any Street
Any City, US 12345-2345

Note: Pay online at tax.ohio.gov/pay

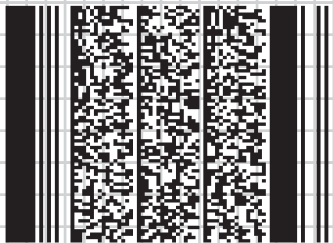
Make payment payable to: Ohio Treasurer of State

Mail to: Ohio Department of Taxation,
P.O. Box 181140, Columbus, OH 43218-1140

Tax Year

2027

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

464 9 08 3 000001234567891227 5 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. Company
1234 Any Street
Any City, US 12345-2345

Note: Pay online at 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

2026

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

465 8 08 3 000001234567891226 7 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 CityXXXXXXXXXX, US 12345-2345

Note: Pay online at 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

2027

88 88 88



99

Taxpayer's FEIN

12 3456789

Amount of
Payment



\$ 123456789.00

465 8 08 3 000001234567891227 5 55 4 0000 0 222

Ohio Universal Payment Coupon (OUPC)

Return Payment
Individual Income Tax

Tax Year

ID Type

Coupon Type



Note: Pay online at 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

**Amount of
Payment** ➡ \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

Individual Income Tax

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Return Payment

School District Income Tax

ID Type

Coupon Type

Tax Year

School district
number



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

School District Income Tax

ID Type

Coupon Type

Tax Year

School district
number



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Return Payment

Fiduciary Trust Tax IT 1041

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

Fiduciary Trust Tax IT 1041

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Return Payment

Fiduciary Estate Tax IT 1041

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

Fiduciary Estate Tax IT 1041

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** ➡ \$

Ohio Universal Payment Coupon (OUPC)

Return Payment

PTE/FID Tax IT 1140

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

PTE/FID Tax IT 1140

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Return Payment

PTE Income Tax IT 4708

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** ➡ \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

PTE Income Tax IT 4708

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** ➡ \$

Ohio Universal Payment Coupon (OUPC)

Return Payment

EPTE Income Tax IT 4738

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** → \$

Ohio Universal Payment Coupon (OUPC)

Estimated Payment

EPTE Income Tax IT 4738

ID Type

Coupon Type

Tax Year



Note: Pay online at 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

**Amount of
Payment** ➡ \$