

2025 Ohio Estimated Income Tax Payment Worksheet (DO NOT FILE)

1. Expected 2025 federal adjusted gross income.....1. _____
2. Net expected 2025 adjustments from the Ohio Schedule of Adjustments2. _____
3. Line 1 plus line 2.....3. _____
4. Multiply your expected number of exemptions by \$1,9004. _____
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 2025 Ohio income tax liability. Line 6 minus line 78. _____
9. 2024 Ohio income tax liability. 2024 IT 1040, line 10 minus line 169. _____
10. Multiply line 8 by 90% (.90)10. _____
11. Enter the lesser of line 9 or line 10 (If you did not file a 2024 IT 1040, enter the amount from line 10) ..11. _____
12. 2024 credit carryforward and expected 2025 Ohio income tax withholding12. _____
13. Estimated required installment. Line 11 minus line 1213. _____
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	0.00%	of Ohio taxable nonbusiness income		
\$ 26,050	– \$100,000	\$ 360.69	plus	2.75%	of the amount in excess of \$ 26,050
\$100,000	–	\$ 2,394.32	plus	3.50%	of the amount in excess of \$100,000
Multiply the business income portion of line 5 by 3%					

2025 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 2025 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, 2025
- 2nd quarter - June 16, 2025
- 3rd quarter - Sept. 15, 2025
- 4th quarter - Jan. 15, 2026

Use the Ohio Universal Payment Coupon (OUPC) to make estimated Ohio income tax payments. Married taxpayers unsure of their filing status for 2025 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” FAQ topic at tax.ohio.gov/2210.

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. 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. 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.”

