



Ohio Revised Code

Section 5745.04 Filing declaration of estimated taxes - remittance.

Effective: September 30, 2025

Legislation: House Bill 96

(A) As used in this section, "combined tax liability" means the total of a taxpayer's income tax liabilities to all municipal corporations in this state for a taxable year.

(B) Each taxpayer shall file a declaration of estimated tax report with, and remit estimated taxes to, the tax commissioner, payable to the treasurer of state, at the times and in the amounts prescribed in divisions (B)(1) to (4) of this section. The first taxable year a taxpayer is subject to this chapter, the estimated taxes the taxpayer is required to remit under this section shall be based solely on the current taxable year and not on the liability for the preceding taxable year.

(1) Not less than twenty-five per cent of the combined tax liability for the preceding taxable year or twenty per cent of the combined tax liability for the current taxable year shall have been remitted not later than the fifteenth day of the fourth month after the end of the preceding taxable year.

(2) Not less than fifty per cent of the combined tax liability for the preceding taxable year or forty per cent of the combined tax liability for the current taxable year shall have been remitted not later than the fifteenth day of the sixth month after the end of the preceding taxable year.

(3) Not less than seventy-five per cent of the combined tax liability for the preceding taxable year or sixty per cent of the combined tax liability for the current taxable year shall have been remitted not later than the fifteenth day of the ninth month after the end of the preceding taxable year.

(4) Not less than one hundred per cent of the combined tax liability for the preceding taxable year or eighty per cent of the combined tax liability for the current taxable year shall have been remitted not later than the fifteenth day of the twelfth month after the end of the preceding taxable year.

(C) Each taxpayer shall report on the declaration of estimated tax report the portion of the remittance that the taxpayer estimates that it owes to each municipal corporation for the taxable year.



(D) Upon receiving a declaration of estimated tax report and remittance of estimated taxes under this section, the tax commissioner shall credit ninety-eight and one-half per cent of the remittance to the municipal income tax fund and credit the remainder to the municipal income tax administrative fund.

(E) The taxpayer shall make the remittance of estimated taxes electronically as prescribed by section 5745.041 of the Revised Code.

(F) Notwithstanding section 5745.08 or 5745.09 of the Revised Code, no penalty or interest shall be imposed on a taxpayer if the declaration of estimated tax report is properly filed, and the estimated tax is paid, within the time prescribed by division (B) of this section.