

# 2025 Estimated Tax Worksheet

Keep for Your Records



1	Adjusted gross income you expect in 2025 (see instructions) . . . . .	1
2a	Deductions . . . . .	2a
	• If you plan to itemize deductions, enter the estimated total of your itemized deductions. • If you don't plan to itemize deductions, enter your standard deduction.	
b	If you can take the qualified business income deduction, enter the estimated amount of the deduction	2b
c	Add lines 2a and 2b . . . . .	2c
3	Subtract line 2c from line 1 . . . . .	3
4	<b>Tax.</b> Figure your tax on the amount on line 3 by using the <b>2025 Tax Rate Schedules</b> . <b>Caution:</b> If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-5 and 2-6 in Pub. 505 to figure the tax . . . . .	4
5	Alternative minimum tax from <b>Form 6251</b> . . . . .	5
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16 . . . . .	6
7	Credits (see instructions). <b>Do not</b> include any income tax withholding on this line . . . . .	7
8	Subtract line 7 from line 6. If zero or less, enter -0- . . . . .	8
9	Self-employment tax (see instructions) . . . . .	9
10	Other taxes (see instructions) . . . . .	10
11a	Add lines 8 through 10 . . . . .	11a
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit . . . . .	11b
c	<b>Total 2025 estimated tax.</b> Subtract line 11b from line 11a. If zero or less, enter -0- . . . . .	11c
12a	Multiply line 11c by 90% (66 $\frac{2}{3}$ % for farming and fishing) . . . . .	12a
b	Required annual payment based on prior year's tax (see instructions) . . . . .	12b
c	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 12a or 12b . . . . . <b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 11c. For details, see chapter 2 of Pub. 505.	12c
13	Income tax withheld and estimated to be withheld during 2025 (including income tax withholding on pensions, annuities, certain deferred income, and Additional Medicare Tax withholding) . . . . .	13
14a	Subtract line 13 from line 12c . . . . . Is the result zero or less? <input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> <b>No.</b> Go to line 14b.	14a
b	Subtract line 13 from line 11c . . . . . Is the result less than \$1,000? <input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> <b>No.</b> Go to line 15 to figure your required payment.	14b
15	If the first payment you are required to make is due April 15, 2025, enter $\frac{1}{4}$ of line 14a (minus any 2024 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order . . . . .	15