

Ohio Municipal Income Tax Due Dates

Fiscal Year Begins	Fiscal Year Ends	Income Tax Return Due Dates ORC 718.05(G)(1) & (3)	Income Tax Return Extended Due Dates ORC 718.05(G)(2)	Estimate Payment Due Dates ORC 718.08(C)(1)	Employer Withholding Monthly Due Dates ORC 718.03(B)(1)(a)	Employer Withholding Quarterly Due Dates ORC 718.03(B)(1)(b)	Employer W-2s and W-3 Reconciliations ORC 718.03(H)
January 2019	December 2019	July 15, 2020 <small>This date may be extended because of weekend days and the Emancipation Day holiday on April 16.</small>	October 15, 2020	April 15, 2019 June 15, 2019 September 15, 2019 December 15, 2019 January 15, 2020*	February 15, 2019 <small>Employers are required to remit monthly if their total annual remittances for a municipality will exceed \$2,399.</small>		
February 2019	January 2020	May 15, 2020	November 15, 2020	May 15, 2019 July 15, 2019 October 15, 2019 January 15, 2020	March 15, 2019		
March 2019	February 2020	June 15, 2020	December 15, 2020	June 15, 2019 August 15, 2019 November 15, 2019 February 15, 2020	April 15, 2019	April 30, 2019	
April 2019	March 2020	July 15, 2020	January 15, 2021	July 15, 2019 September 15, 2019 December 15, 2019 March 15, 2020	May 15, 2019		
May 2019	April 2020	August 15, 2020	February 15, 2021	August 15, 2019 October 15, 2019 January 15, 2020 April 15, 2020	June 15, 2019		
June 2019	May 2020	September 15, 2020	March 15, 2021	September 15, 2019 November 15, 2019 February 15, 2020 May 15, 2020	July 15, 2019	July 31, 2019	
July 2019	June 2020	October 15, 2020	April 15, 2021	October 15, 2019 December 15, 2019 March 15, 2020 June 15, 2020	August 15, 2019		
August 2019	July 2020	November 15, 2020	May 15, 2021	November 15, 2019 January 15, 2020 April 15, 2020 July 15, 2020	September 15, 2019		
September 2019	August 2020	December 15, 2020	June 15, 2021	December 15, 2019 February 15, 2020 May 15, 2020 August 15, 2020	October 15, 2019	October 31, 2019	
October 2019	September 2020	January 15, 2021	July 15, 2021	January 15, 2020 March 15, 2020 June 15, 2020 September 15, 2020	November 15, 2019		
November 2019	October 2020	February 15, 2021	August 15, 2021	February 15, 2020 April 15, 2020 July 15, 2020 October 15, 2020	December 15, 2019		
December 2019	November 2020	March 15, 2021	September 15, 2021	March 15, 2020 May 15, 2020 August 15, 2020 November 15, 2020	January 15, 2020	January 31, 2020	February 28, 2020

*The fourth period estimate payment due date for individuals is January 15, 2020.