

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 2020	December 2020	April 15, 2021 This date may be extended because of weekend days and the Emancipation Day holiday on April 16.	October 15, 2021 All due dates may be extended to the next business day because of weekend days and holidays.	July 15, 2020 July 15, 2020 September 15, 2020 December 15, 2020 January 15, 2021*	February 15, 2020 Employers are required to remit monthly if their total annual remittances for a municipality will exceed \$2,399.	All quarterly and monthly due dates may be extended to the next business day because of weekend days and holidays.	
February 2020	January 2021	May 15, 2021	November 15, 2021	May 15, 2020 July 15, 2020 October 15, 2020 January 15, 2021	March 15, 2020		
March 2020	February 2021	June 15, 2021	December 15, 2021	June 15, 2020 August 15, 2020 November 15, 2020 February 15, 2021	April 15, 2020	April 30, 2020	
April 2020	March 2021	July 15, 2021	January 15, 2022	July 15, 2020 September 15, 2020 December 15, 2020 March 15, 2021	May 15, 2020		
May 2020	April 2021	August 15, 2021	February 15, 2022	August 15, 2020 October 15, 2020 January 15, 2021 April 15, 2021	June 15, 2020		
June 2020	May 2021	September 15, 2021	March 15, 2022	September 15, 2020 November 15, 2020 February 15, 2021 May 15, 2021	July 15, 2020	July 31, 2020	
July 2020	June 2021	October 15, 2021	April 15, 2022	October 15, 2020 December 15, 2020 March 15, 2021 June 15, 2021	August 15, 2020		
August 2020	July 2021	November 15, 2021	May 15, 2022	November 15, 2020 January 15, 2021 April 15, 2021 July 15, 2021	September 15, 2020		
September 2020	August 2021	December 15, 2021	June 15, 2022	December 15, 2020 February 15, 2021 May 15, 2021 August 15, 2021	October 15, 2020	October 31, 2020	
October 2020	September 2021	January 15, 2022	July 15, 2022	January 15, 2021 March 15, 2021 June 15, 2021 September 15, 2021	November 15, 2020		
November 2020	October 2021	February 15, 2022	August 15, 2022	February 15, 2021 April 15, 2021 July 15, 2021 October 15, 2021	December 15, 2020		
December 2020	November 2021	March 15, 2022	September 15, 2022	March 15, 2021 May 15, 2021 August 15, 2021 November 15, 2021	January 15, 2021	January 31, 2021	February 28, 2021

*The fourth period estimate payment due date for individuals is January 15, 2021.