

# Ohio Municipal Income Tax Due Dates

## Ohio Revised Code Sections 718.03, 715.05, 718.08

### Individuals and Businesses

**Annual Income Tax Return:** April 15. The due date for fiscal-year businesses is the 15th day of the fourth month following the end of the fiscal year. These due dates may be extended to the next business day due to weekend days and the April 16 Emancipation Day holiday. See ORC 718.05(G)(1) and (3). The 2019 calendar-year municipal income tax return is due July 15, 2020.

**Extension Request:** Simply attach a copy of the Federal extension request when the annual income tax return is filed by the Federal extended due date. The extension is for filing the return, not for paying the tax due. See ORC 718.05(G)(2).

**Extended Income Tax Return:** October 15, or the next business day. See ORC 718.05(G)(2).

**Estimate Declaration:** April 15. The due date for fiscal-year businesses is the 15th day of the fourth month following the end of the fiscal year. These due dates may be extended to the next business day due to weekend days and the April 16 Emancipation Day holiday. See ORC 718.08(B) and (C).

**Estimate Payments:** April 15, June 15, and September 15 of the calendar year and January 15 of the following year. The due dates for businesses are the 15th of the fourth, sixth, ninth, and twelfth months of the tax year. These due dates may be extended to the next business day due to weekend days and the April 16 Emancipation Day holiday. Generally, each estimate payment should be 22.5 percent of the total annual estimated tax due. See ORC 718.08(C)(1). The first-period and second-period 2020 estimate payments are due July 15, 2020.

### Employers

**Employer Withholding - Quarterly:** April 30, July 31, October 31, and January 31. These due dates may be extended to the next business day due to weekend days. See ORC 718.03(B).

**Employer Withholding - Monthly:** 15th of each following month. These due dates may be extended to the next business day due to weekend days. See ORC 718.03(B).

**Employer's W-2 Wage and Tax Statements:** Last day of February, or the next business day.  
See ORC 718.03(H).

**Employer's W-3 Withholding Reconciliation:** Last day of February, or the next business day.

Effective January 1, 2016. The due dates above are pursuant to House Bill 5 of the 130th Ohio General Assembly and subsequent statewide legislation.