

## Ohio Municipal Income Tax Due Dates

<b>Fiscal Year Begins</b>	<b>Fiscal Year Ends</b>	<b>Income Tax Return Due Dates</b> ORC 718.05(G)(1) & (3)	<b>Income Tax Return Extended Due Dates</b> ORC 718.05(G)(2)	<b>Estimate Payment Due Dates</b> ORC 718.08(C)(1)	<b>Employer Withholding Monthly Due Dates</b> ORC 718.03(B)(1)(a)	<b>Employer Withholding Quarterly Due Dates</b> ORC 718.03(B)(1)(b)	<b>Employer W-2s and W-3 Reconciliations</b> ORC 718.03(H)
January 2017	December 2017	April 18, 2018 <small>This due date is extended because of weekend days and the Emancipation Day holiday on April 16.</small>	October 15, 2018	April 15, 2017 June 15, 2017 September 15, 2017 December 15, 2017*	February 15, 2017 <small>Employers are required to remit monthly if their total remittances to Findlay will exceed \$2,399 per year.</small>		
February 2017	January 2018	May 15, 2018	November 15, 2018	May 15, 2017 July 15, 2017 October 15, 2017 January 15, 2018	March 15, 2017		
March 2017	February 2018	June 15, 2018	December 15, 2018	June 15, 2017 August 15, 2017 November 15, 2017 February 15, 2018	April 15, 2017	April 30, 2017	
April 2017	March 2018	July 15, 2018	January 15, 2019	July 15, 2017 September 15, 2017 December 15, 2017 March 15, 2018	May 15, 2017		
May 2017	April 2018	August 15, 2018	February 15, 2019	August 15, 2017 October 15, 2017 January 15, 2018 April 15, 2018	June 15, 2017		
June 2017	May 2018	September 15, 2018	March 15, 2019	September 15, 2017 November 15, 2017 February 15, 2018 May 15, 2018	July 15, 2017	July 31, 2017	
July 2017	June 2018	October 15, 2018	April 15, 2019	October 15, 2017 December 15, 2017 March 15, 2018 June 15, 2018	August 15, 2017		
August 2017	July 2018	November 15, 2018	May 15, 2019	November 15, 2017 January 15, 2018 April 15, 2018 July 15, 2018	September 15, 2017		
September 2017	August 2018	December 15, 2018	June 15, 2019	December 15, 2017 February 15, 2018 May 15, 2018 August 15, 2018	October 15, 2017	October 31, 2017	
October 2017	September 2018	January 15, 2019	July 15, 2019	January 15, 2018 March 15, 2018 June 15, 2018 September 15, 2018	November 15, 2017		
November 2017	October 2018	February 15, 2019	August 15, 2019	February 15, 2018 April 15, 2018 July 15, 2018 October 15, 2018	December 15, 2017		
December 2017	November 2018	March 15, 2019	September 15, 2019	March 15, 2018 May 15, 2018 August 15, 2018 November 15, 2018	January 15, 2018	January 31, 2018	February 28, 2018

\*The fourth period estimate payment due date for individuals is subject to change for tax year 2018