

# Findlay, Arlington, Mount Cory, and Vanlue

## 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. This due date may be extended due to weekend days and the Emancipation Day holiday on April 16. See Ohio Revised Code 718.05(G)(1) & (3).

**Extended Return:** October 15. See Ohio Revised Code 718.05(G)(2).

**Declaration of Estimated Tax:** April 15. The due date for fiscal-year businesses is the 15th day of the fourth month following the end of the fiscal year. Generally, each estimate payment should be 22.5 percent of the total annual estimated tax due. See Ohio Revised Code 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. See Ohio Revised Code 718.08(C)(1).

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

## Employers

**Employer Withholding - Quarterly:** April 30, July 31, October 31, and January 31.  
See Ohio Revised Code 718.03(B).

**Employer Withholding - Monthly:** 15th of each following month. See Ohio Revised Code 718.03(B).

**Employer's W-2 Wage and Tax Statements:** Last day of February. See Ohio Revised Code 718.03(H).

**Employer's Annual Withholding Reconciliation Form W-3:** Last day of February.

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