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 2023	December 2023	April 15, 2024 This date may be extended because of weekend days and the Emancipation Day holiday on April 16.	October 15, 2024 All due dates may be extended to the next business day because of weekend days and holidays.	April 15, 2023 June 15, 2023 September 15, 2023 December 15, 2023 January 15, 2024*	February 15, 2023 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 2023	January 2024	May 15, 2024	November 15, 2024	May 15, 2023 July 15, 2023 October 15, 2023 January 15, 2024	March 15, 2023		
March 2023	February 2024	June 15, 2024	December 15, 2024	June 15, 2023 August 15, 2023 November 15, 2023 February 15, 2024	April 15, 2023	April 30, 2023	
April 2023	March 2024	July 15, 2024	January 15, 2025	July 15, 2023 September 15, 2023 December 15, 2023 March 15, 2024	May 15, 2023		
May 2023	April 2024	August 15, 2024	February 15, 2025	August 15, 2023 October 15, 2023 January 15, 2024 April 15, 2024	June 15, 2023		
June 2023	May 2024	September 15, 2024	March 15, 2025	September 15, 2023 November 15, 2023 February 15, 2024 May 15, 2024	July 15, 2023	July 31, 2023	
July 2023	June 2024	October 15, 2024	April 15, 2025	October 15, 2023 December 15, 2023 March 15, 2024 June 15, 2024	August 15, 2023		
August 2023	July 2024	November 15, 2024	May 15, 2025	November 15, 2023 January 15, 2024 April 15, 2024 July 15, 2024	September 15, 2023		
September 2023	August 2024	December 15, 2024	June 15, 2025	December 15, 2023 February 15, 2024 May 15, 2024 August 15, 2024	October 15, 2023	October 31, 2023	
October 2023	September 2024	January 15, 2025	July 15, 2025	January 15, 2024 March 15, 2024 June 15, 2024 September 15, 2024	November 15, 2023		
November 2023	October 2024	February 15, 2025	August 15, 2025	February 15, 2024 April 15, 2024 July 15, 2024 October 15, 2024	December 15, 2023		
December 2023	November 2024	March 15, 2025	September 15, 2025	March 15, 2024 May 15, 2024 August 15, 2024 November 15, 2024	January 15, 2024	January 31, 2024	February 28, 2024

*The fourth period estimate payment due date for individuals is January 15, 2024.