

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 2024	December 2024	April 15, 2025 <small>This date may be extended because of weekend days and the Emancipation Day holiday on April 16.</small>	November 15, 2025 <small>All due dates may be extended to the next business day because of weekend days and holidays.</small>	April 15, 2024 June 15, 2024 September 15, 2024 December 15, 2024 January 15, 2025*	February 15, 2024 <small>Employers are required to remit monthly if their total annual remittances for a municipality will exceed \$2,399.</small>	 <small>All quarterly and monthly due dates may be extended to the next business day because of weekend days and holidays.</small>	
February 2024	January 2025	May 15, 2025	December 15, 2025	May 15, 2024 July 15, 2024 October 15, 2024 January 15, 2025	March 15, 2024		
March 2024	February 2025	June 15, 2025	January 15, 2026	June 15, 2024 August 15, 2024 November 15, 2024 February 15, 2025	April 15, 2024	April 30, 2024	
April 2024	March 2025	July 15, 2025	February 15, 2026	July 15, 2024 September 15, 2024 December 15, 2024 March 15, 2025	May 15, 2024		
May 2024	April 2025	August 15, 2025	March 15, 2026	August 15, 2024 October 15, 2024 January 15, 2025 April 15, 2025	June 15, 2024		
June 2024	May 2025	September 15, 2024	April 15, 2026	September 15, 2024 November 15, 2024 February 15, 2025 May 15, 2025	July 15, 2024	July 31, 2024	
July 2024	June 2025	October 15, 2024	May 15, 2026	October 15, 2024 December 15, 2024 March 15, 2025 June 15, 2025	August 15, 2024		
August 2024	July 2025	November 15, 2024	June 15, 2026	November 15, 2024 January 15, 2025 April 15, 2025 July 15, 2025	September 15, 2024		
September 2024	August 2025	December 15, 2024	July 15, 2026	December 15, 2024 February 15, 2025 May 15, 2025 August 15, 2025	October 15, 2024	October 31, 2024	
October 2024	September 2025	January 15, 2025	August 15, 2026	January 15, 2025 March 15, 2025 June 15, 2025 September 15, 2025	November 15, 2024		
November 2024	October 2025	February 15, 2025	September 15, 2026	February 15, 2025 April 15, 2025 July 15, 2025 October 15, 2025	December 15, 2024		
December 2024	November 2025	March 15, 2025	October 15, 2026	March 15, 2025 May 15, 2025 August 15, 2025 November 15, 2025	January 15, 2025	January 31, 2025	February 28, 2025

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