



Dave Yost
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Toll Free: 800-443-9276
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DECEMBER 2014						
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JANUARY 2015

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FEBRUARY 2015						
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MARCH 2015						
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Financial Due Dates
JANUARY 2015

January 1
Appropriations Measures To Be Adopted
Non-Schools December 31 Fiscal Year-End (ORC 5705.38)
Tax Budget Guidelines For Local Governments

The Fiscal Officer Shall Certify To The County Auditor The Amount Available For Expenditures In Each Fund In The Tax Budget With Year-End Balance, Taxing Authority (ORC 5705.36)

January 12
Annual Inventory
County Fixed Asset Inventory Due Second Monday In January (ORC 305.18)

January 15
Tax Budget Guidelines For Local Governments
School Districts Adopt Tax Budget (ORC 5705.28)
Ohio Department Of Taxation Form IT 501
Monthly Due / See Ohio Department Of Taxation Instructions
School Employees Retirement System
Monthly Contribution Reports Due

January 20
Tax Budget Guidelines For Local Governments
School Districts Submit Tax Budget To County Auditor (ORC 5705.30)

January 30
Public Employees Retirement System
Monthly Contribution Reports Due No Later Than 30 Days Following The Last Day Of The Reporting Period (Month)

January 31
Internal Revenue Service Form 1099
Statement Of Interest, Dividends And Other Payments Given To Recipients
Internal Revenue Service Form 940
Federal Unemployment Tax Returns Due
Internal Revenue Service Form 941
Federal Tax Return For The Fourth Quarter Due
ODJFS Employer Quarterly Forms
20128 And 20127 Due, Electronic Filers Visit:
<https://unemployment.ohio.gov/wps/myportal>
Ohio Department Of Taxation Forms IT 941
Annual Reconciliation Of Income Tax Withheld Due
Ohio Department Of Taxation Form IT 501
Quarterly Due
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And Payment Due
Internal Revenue Service Form W-2
Wage And Tax Statement Must Be Given To Employees
Internal Revenue Service Form 944
Employers Annual Employment Tax Return (Instead Of 941 Quarterly Reporting) If Annual Liability Of \$2,500 Or Less For Withheld Income, Social Security And Medicare Tax
Ohio Department Of Taxation Form IT 941
For 2013 Due Annual Reconciliation Of Income Tax Withheld

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1 NEW YEAR'S DAY	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19 MARTIN LUTHER KING DAY	20	21	22	23	24
25	26	27	28	29	30	31

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FEBRUARY 2015

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MARCH 2015						
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PRESIDENT'S DAY

**Financial Due Dates
FEBRUARY 2015**

February 2
County Budget Commission Meeting
(ORC 5705.27)

February 15
Ohio Department Of Taxation Form It 501
Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And
Payment Due

February 27
Ohio Department Of Taxation Forms IT 3,
IT 2, Combined W-2 Or 1099 R Due
Ohio Department Of Taxation Forms IT 3,
Transmittal Of Wage And Tax Statements Due
Internal Revenue Service Form W-3
With Copy A Of All W-2s For Prior Year Due Unless
Filing Electronically. Electronic Filers Have Until
April 2.

Annual Financial Report
Cash Basis For December 31 Fiscal
Year-End Entities Due (ORC 117.38)

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MARCH 2015

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Financial Due Dates
MARCH 2015

March 2
Public Employees Retirement System Monthly Contribution Report Due
Internal Revenue Service Forms 1096, 1099 And W 2 Due For Electronic Filers

March 15
Ohio Department Of Taxation Form IT 501 Monthly Due
School Employees Retirement System Monthly Contribution Reports Due

March 31
Public Employees Retirement System Monthly Reports Due
Ohio Police And Fire Pension Fund Monthly Employee Deduction Report And Payment Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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APRIL 2015

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MAY 2015						
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JUNE 2015						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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Financial Due Dates
APRIL 2015

April 1
Tax Budget Guidelines For Local Governments
The Taxing Authority Permanent Appropriation To Be Adopted December 31 Fiscal Year-End (ORC 5705.38)
Certify Levy To County Auditor (School Districts) (ORC 5705.34)

April 6
Voter Registration Deadline
For Primary Election

April 15
Ohio Department Of Taxation Form IT 501
Monthly Due
Personal Income Tax Returns Due
Tax Filing Deadline
School Employees Retirement System
Monthly Contribution Reports Due

April 30
Internal Revenue Service Form 941
Federal Tax Return For The First Quarter Due
ODJFS Employer Quarterly Forms
20128 And 20127 Due, Electronic Filers Visit: <https://unemployment.ohio.gov/wp/wps/myportal>
Ohio Department Of Taxation Form IT 501
Quarterly Due
Ohio Personal Property Tax Returns Due
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And Payment Due
Public Employees Retirement System
Monthly And Quarterly Contribution Reports Due

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APRIL 2015						
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MAY 2015

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JUNE 2015						
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JULY 2015						
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31	MEMORIAL DAY					

**Financial Due Dates
MAY 2015**

May 4
Tax Budget Guidelines For Local Governments
The Fiscal Officer Shall Certify To The Taxing Authority The Amount Necessary For The Payment Of Final Judgments (Non-School) (ORC 5705.08)

May 5
Primary Election

May 15
Bureau Of Workers' Compensation
Form Dp-21 Is Due And Payment Of 45 Percent Of Annual Premium
Ohio Department Of Taxation Form IT 501 Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due

May 29
Public Employees Retirement System
Monthly Due
Annual Financial Report
If Prepared On A Gapp Basis For Entities With A December 31 Fiscal Year-End Due (ORC 117.38)
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And Payment Due

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MAY 2015						
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JUNE 2015

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JULY 2015						
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Financial Due Dates
JUNE 2015

June 15
Ohio Department Of Taxation Form IT 501
Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due

June 30
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And
Payment Due
Public Employees Retirement System
Monthly Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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SUMMER BEGINS						
28	29	30	1	2	3	4

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JULY 2015

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Financial Due Dates
JULY 2015

July 1

Tax Budget Guidelines For Local Governments
The Fiscal Officer Shall Certify To The County Auditor The Amount Available For Expenditures In Each Fund In The Tax Budget With Year-End Balance (ORC 5705.36)
Taxing Authority Appropriation Measures
To Be Adopted Schools June 30 Fiscal Year-End (ORC5705.38)

July 15

Tax Budget Guidelines For Local Governments
Each Department, Board Or Commission Shall File With The Taxing Authority Estimates Of Contemplated Revenue And Expenditures For The Ensuing Fiscal Year (ORC 5705.28)

Ohio Department Of Taxation Form IT 501

Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due
Tax Budget Guidelines For Local Governments
Adopt Tax Budget (Non-Schools) (ORC 5705.28)

July 20

Tax Budget Guidelines For Local Governments
The Taxing Authority Shall Submit All Budgets To The County Auditor And Further Amendments Are Not Allowed (Non-Schools) (ORC 5705.30)

July 30

Public Employees Retirement System
Monthly, Quarterly And Semi-Annual Contribution Reports Due

July 31

ODJFS Employer Quarterly Forms
20128 And 20127 Due, Electronic Filers Visit: <https://unemployment.ohio.gov/wp/wps/myportal>
Ohio Department Of Taxation Form IT 501
Monthly Due
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And Payment Due
Internal Revenue Service Form 941
Federal Tax Return For The Second Quarter Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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JULY 2015						
S	M	T	W	TH	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
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26	27	28	29	30	31	

AUGUST 2015

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SEPTEMBER 2015						
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6	7	8	9	10	11	12
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27	28	29	30			

OCTOBER 2015						
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25	26	27	28	29	30	31



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Financial Due Dates

AUGUST 2015

August 3
County Budget Commission Meeting
(ORC 5705.27)

August 4
Filing Deadline To Renew Ballot Levy
(ORC 5705.213)

August 10
State Teachers Retirement System
Report For Preceding School Year Certifying
Service Credit, Compensation On Earned
Contributions For Each Teacher Employed During
The 12-Month Period Ending On The Preceding
30th Of June Due (OAC 3307-3-02)

August 15
Ohio Department Of Taxation Form IT 501
Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due

August 20
75 Days Before Election

August 28
Annual Financial Report
Governments With June 30 Fiscal Year-End
Filing On A Cash Basis Due (ORC 117.38)
(Aos Bulletin 2001-012)

August 31
Public Employees Retirement System
Monthly, Contribution Reports Due
Ohio Police And Fire Pension Fund
Employer's Share Of Employee's Gross
Wages Due
Bureau Of Workers' Compensation
Form Dp-21 And Remaining Payment Of 55
Percent Of Annual Premium

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AUGUST 2015						
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER 2015

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OCTOBER 2015						
S	M	T	W	TH	F	S
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25	26	27	28	29	30	31

NOVEMBER 2015						
S	M	T	W	TH	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					



Financial Due Dates
SEPTEMBER 2015

September 15
Ohio Department Of Taxation Form IT 501
Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due

September 30
Ohio Police And Fire Pension Fund
Employer's Quarterly Payment, Employee's
Monthly Deduction Report And Payment Due
Public Employees Retirement System
Monthly Contribution Reports Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1	2	3	4	5
6	7 LABOR DAY	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23 AUTUMN BEGINS	24	25	26
27	28	29	30	1	2	3

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SEPTEMBER 2015						
S	M	T	W	TH	F	S
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13	14	15	16	17	18	19
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OCTOBER 2015

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NOVEMBER 2015						
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29	30					

DECEMBER 2015						
S	M	T	W	TH	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



Financial Due Dates
OCTOBER 2015

October 1
School Permanent Appropriation Measure TO BE ADOPTED (ORC 5705.38)
Tax Budget Guidelines For Local Governments
December 31 Fiscal Year-End Certify Levy To County Auditor (ORC 5705.34)

October 5
Voter Registration Deadline For General Election

October 15
Internal Revenue Service
Additional Extended Income Tax Return Due
Ohio Department Of Taxation Form IT 501
Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due

October 30
Public Employees Retirement System
Monthly Contribution Reports And Quarterly Reports Due
Internal Revenue Service Form 941
Federal Tax Return For The Third Quarter Due
ODJFS Employer Quarterly Forms
20128 And 20127 Due, Electronic Filers Visit:
<https://unemployment.ohio.gov/wp/wps/myportal>
Employers Quarterly Contribution Report And Report of Wages Due
Ohio Department Of Taxation Form IT 501
Quarterly Due
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And Payment Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	COLUMBUS DAY	20	21	22	23	24
25	26	27	28	29	30	31

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OCTOBER 2015						
S	M	T	W	TH	F	S
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18	19	20	21	22	23	24
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NOVEMBER 2015

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DECEMBER 2015						
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13	14	15	16	17	18	19
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JANUARY 2016						
S	M	T	W	TH	F	S
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3	4	5	6	7	8	9
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 DAYLIGHT SAVING ENDS	2	3	4	5	6	7
8	9	10	11 VETERAN'S DAY	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26 THANKSGIVING	27	28
29	30	1	2	3	4	5

**Financial Due Dates
NOVEMBER 2015**

**November 2
Tax Budget Guidelines For Local Governments**
Board Of County Hospital Trustees Must Submit Next Year's Proposed Budget To Board Of County Commissioners (ORC 339.06 (D)(3))
The Fiscal Officer Shall Certify To The Board Of Education The Amount Necessary For The Payment Of Final Judgments (Schools) (ORC 5705.08)

**November 3
General Election Day**

**November 15
School Employees Retirement System**
Monthly Contribution Reports Due
Ohio Department Of Taxation Form IT 501
Monthly Due

**November 27
Annual Financial Report**
Schools And Other Governments With A June 30 Fiscal Year-End Filing On A Gaap Basis Due (ORC 117.38) (Aos Bulletin 2001-012)

**November 30
Ohio Police And Fire Pension Fund**
Monthly Employee Deduction Report And Payment Due
Public Employees Retirement System
Monthly Contribution Reports Due

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NOVEMBER 2015						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER 2015

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JANUARY 2016						
S	M	T	W	TH	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY 2016						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						



Financial Due Dates
DECEMBER 2014

December 15
Ohio Department Of Taxation Form IT 501
Monthly Due
School Employees Retirement System
Monthly Contribution Reports Due

December 30
Public Employees Retirement System
Monthly Contribution Reports Due

December 31
Ohio Police And Fire Pension Funds
Employer's Quarterly Payment, Employee's
Monthly Deduction Report And Payment Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
					CHRISTMAS DAY	
						NEW YEAR'S DAY

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DECEMBER 2015						
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13	14	15	16	17	18	19
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JANUARY 2016

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FEBRUARY 2016						
S	M	T	W	TH	F	S
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28						

MARCH 2016						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 NEW YEAR'S DAY	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18 MARTIN LUTHER KING DAY	19	20	21	22	23
24	25	26	27	28	29	30
31						

Financial Due Dates

JANUARY 2016

January 1
Appropriations Measures To Be Adopted
Non-Schools December 31 Fiscal Year-End (ORC 5705.38)
Tax Budget Guidelines For Local Governments
The Fiscal Officer Shall Certify To The County Auditor The Amount Available For Expenditures In Each Fund In The Tax Budget With Year-End Balance, Taxing Authority (ORC 5705.36)

January 11
Annual Inventory
County Fixed Asset Inventory Due Second Monday In January (ORC 305.18)

January 15
Tax Budget Guidelines For Local Governments
School Districts Adopt Tax Budget (ORC 5705.28)
Ohio Department Of Taxation Form IT 501
Monthly Due / See Ohio Department Of Taxation Instructions
School Employees Retirement System
Monthly Contribution Reports Due

January 20
Tax Budget Guidelines For Local Governments
School Districts Submit Tax Budget To County Auditor (ORC 5705.30)

January 30
Public Employees Retirement System
Monthly Contribution Reports Due No Later Than 30 Days Following The Last Day Of The Reporting Period (Month)

January 31
Internal Revenue Service Form 1099
Statement Of Interest, Dividends And Other Payments Given To Recipients
Internal Revenue Service Form 940
Federal Unemployment Tax Returns Due
Internal Revenue Service Form 941
Federal Tax Return For The Fourth Quarter Due
ODJFS Employer Quarterly Forms
20128 And 20127 Due, Electronic Filers Visit:
<https://unemployment.ohio.gov/wp/wps/myportal>
Ohio Department Of Taxation Forms IT 941
Annual Reconciliation Of Income Tax Withheld Due
Ohio Department Of Taxation Form IT 501
Quarterly Due
Ohio Police And Fire Pension Fund
Monthly Employee Deduction Report And Payment Due
Internal Revenue Service Form W-2
Wage And Tax Statement Must Be Given To Employees
Internal Revenue Service Form 944
Employers Annual Employment Tax Return (Instead Of 941 Quarterly Reporting) If Annual Liability Of \$2,500 Or Less For Withheld Income, Social Security And Medicare Tax
Ohio Department Of Taxation Form IT 941
For 2012 Due Annual Reconciliation Of Income Tax Withheld

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