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DECEMBER 2017						
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# JANUARY 2018

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FEBRUARY 2018						
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MARCH 2018						
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	<b>1</b> NEW YEAR'S DAY	<b>2</b>	3	4	5	6
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	MARTIN LUTHER KING DAY					
21	22	23	24	25	26	27
28	29	30	<b>31</b>	<b>Save the Dates</b> 19th Annual Local Government Officials Conference Thursday, March 22 & Friday, March 23, 2018 Certified Public Records Training, March 21 @ 3 pm - 6:15 pm  18th Annual Emerging Trends in Fraud Investigation & Prevention Conference Monday, May 7 & Tuesday, May 8, 2018		

**Financial Due Dates**

**JANUARY 2018**

**January 1**  
**Appropriations Measures**  
To Be Adopted Non-Schools Dec.31 Fiscal Year-End (ORC 5705.38)

**Tax Budget Guidelines**  
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 2**  
**Ohio Public Employees Retirement System**  
Monthly Contribution Report And Payment Due

**January 8**  
**Annual Inventory**  
County Fixed Asset Inventory Due Second Monday In January (ORC 305.18)

**January 15**  
**Tax Budget Guidelines**  
School Districts Adopt Tax Budget (ORC 5705.28)

**January 16**  
**Ohio Department Of Taxation**  
Form IT 501 Monthly Due / See Ohio Department Of Taxation Instructions

**School Employees Retirement System**  
Monthly Contribution Reports Due

**January 19**  
**Tax Budget Guidelines**  
School Districts Submit Tax Budget To County Auditor (Before The 20th Day Of January) (ORC 5705.30)

**January 31**  
**Internal Revenue Service**  
Form 940 Employers Annual Federal Unemployment Tax Return Due

Form 941 Federal Tax Return For The Fourth Quarter Due

Form 944 Employers Annual Federal Tax Return (Instead Of 941 Quarterly Reporting) If Annual Liability Of \$2,500 Or Less For Withheld Income, Social Security And Medicare Tax

Form W-2 Wage And Tax Statement Due And Must Be Given To Employees

**Ohio Department of Jobs & Family Services**  
Employer Quarterly Forms JFS-20125 Due, Electronic Filers Visit:  
<https://unemployment.ohio.gov/wp/wps/myportal>

**Ohio Department Of Taxation**  
Form IT 941 Annual Reconciliation Of Income Tax Withheld Due / Form IT 501 Quarterly Due

**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report / Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Report And Payment Due

NOTE: Due dates marked in bold on Calendar. Dates are not all-inclusive



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# FEBRUARY 2018

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25	26 PRESIDENT'S DAY	27	28			

**Financial Due Dates  
FEBRUARY 2018**

**February 5**  
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

**February 28**  
Ohio Department Of Taxation  
Forms IT 3, Transmittal Of Wage And Tax  
Statements Due , IT 2, Combined W-2 Or 1099-R  
Due

**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report /  
Employee And Employer Contributions Due

**Bureau of Workers' Compensation**  
Self-Insured Assessment Payment Due  
First Half

**Internal Revenue Service**  
Form W-3 With Copy A Of All W-2s For Prior Year  
Due Unless Filing Electronically. Electronic Filers  
Have Until March 31

Forms 1096, 1099 And W-2 All Paper Forms Due



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# MARCH 2018

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<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
DAYLIGHT SAVING BEGINS						
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
		SPRING BEGINS	Certified Public Records Training 3 pm - 6:15 pm	19th Annual Local Government Officials Conference		
<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>

**Financial Due Dates**  
**MARCH 2018**

**March 1**  
**Annual Financial Report**  
Due From Governments with Dec. 31 Fiscal Year-End And Using Cash Basis (ORC 117.38) (AOS Bulletin 2001-012)  
Every County Agency, Board, Or Commission Shall Provide To The County Auditor All Information Determined By The County Auditor To Be Necessary For The Preparation Of The Annual Report (ORC 117.38)

**March 2**  
**Ohio Public Employees Retirement System**  
Monthly Contribution Report And Payment Due

**March 15**  
**Ohio Department Of Taxation**  
Form IT 501 Monthly Due

**School Employees Retirement System**  
Monthly Contribution Report Due

**March 31**  
**Internal Revenue Service**  
File Electronic Form 1099 And 8027  
File Electronic form W-2 With The SSA

  
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# APRIL 2018

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MAY 2018						
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JUNE 2018						
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**Financial Due Dates  
APRIL 2018**

**April 1**  
**Tax Budget Guidelines**  
The Taxing Authority Permanent Appropriation To Be Adopted Dec. 31 Fiscal Year-End (ORC 5705.38)

**Certify Levy To County Auditor**  
School Districts (ORC 5705.34)

**April 2**  
**Ohio Police and Fire Pension Fund**  
Monthly Employee Deduction Report / Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Report And Payment Due

**April 16**  
**Ohio Department Of Taxation**  
Form IT 501 Monthly Due

**School Employees Retirement System**  
Monthly Contribution Reports Due

**April 17**  
**Personal Income Tax**  
Returns Due And Tax Filing Deadline

**April 30**  
**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report / Employee And Employer Contributions Due

**Ohio Department of Job & Family Services**  
Monthly Contribution Report and Payment Due

**Internal Revenue Service**  
Form 941 Federal Tax Return For The First Quarter Due

**Ohio Department of Job & Family Services**  
Contributory Employers File Wage Detail And Quarterly Summary. Both Are Contained On The Unemployment Compensation Quarterly Tax Return OJFS Form (JFS-20125). Reimbursing Employers (non-profit and public employers) File The Wage Detail Section. The Unemployment Compensation Quarterly Tax Return (JFS-20125) Is Used By Reimbursing Employers

**Ohio Department Of Taxation**  
Form IT 501 Quarterly Due



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# MAY 2018

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	MEMORIAL DAY					

18th Annual Emerging Trends in Fraud Investigation & Prevention Conference

**Financial Due Dates  
MAY 2017**

**May 7  
Tax Budget Guidelines**  
The Fiscal Officer Shall Certify To The Taxing Authority The Amount Necessary For The Payment Of Final Judgments (Non-School) (ORC 5705.08)

**May 8  
Primary Election**

**May 15  
Ohio Department Of Taxation**  
Form IT 501 Monthly Due

**School Employees Retirement System**  
Monthly Contribution Reports Due

**May 30  
Annual Financial Report**  
If Prepared On A GAAP Basis For Entities With A Dec. 31 Fiscal Year-End Due (ORC 117.38)

**May 31  
Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report / Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Report and Payment Due

  
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# JUNE 2018

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SUMMER BEGINS

**Financial Due Dates**  
**JUNE 2017**

June 15  
School Employees Retirement System  
Monthly Contribution Reports Due

Ohio Department Of Taxation  
Form IT 501 Monthly Due

  
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# JULY 2018

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AUGUST 2018						
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22	23	24	25	26	27	28
29	30	<b>31</b>				

**Financial Due Dates**

**JULY 2017**

**July 1**

**Tax Budget Guidelines**

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 By Schools June 30 Fiscal Year-End (ORC 5705.38)

**July 2**

**Ohio Police And Fire Pension Fund**

Monthly Employee Deduction Report / Employee and Employer Contributions Due

**Ohio Public Employees Retirement System**

Monthly Contribution Report And Payment Due

**Bureau of Workers' Compensation**

Annual Premium Due

**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) / Adopt Tax Budget (Non-Schools) (ORC 5705.28)

**July 16**

**Ohio Department Of Taxation**

Form IT 501 Monthly Due

**School Employees Retirement System**

Monthly Contribution Reports Due

**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 31**

**Ohio Department of Job & Family Services**

Contributory Employers File Wage Detail And Quarterly Summary. Both Are Contained On The Unemployment Compensation Quarterly Tax Return ODJFS Form (JFS-20125). Reimbursing Employers (non-profit and public employers) File The Wage Detail Section. The Unemployment Compensation Quarterly Tax Return (JFS-20125) Is Used By Reimbursing Employers

**Ohio Department Of Taxation**

Form IT 501 Quarterly Due

**Ohio Police And Fire Pension Fund**

Monthly Employee Deduction Report / Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**

Monthly Contribution Report and Payment Due

**Internal Revenue Service**

Form 941 Federal Tax Return For The Second Quarter Due

NOTE: Due dates marked in bold on Calendar. Dates are not all-inclusive



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JULY 2018						
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# AUGUST 2018

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OCTOBER 2018						
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**Financial Due Dates**  
**AUGUST 2017**

**August 6**  
**County Budget Commission Meeting**  
(ORC 5705.27) And Filing Deadline To Renew  
Ballot Levy (ORC 5705.213)

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

**August 15**  
**Ohio Department Of Taxation**  
Form IT 501 Monthly Due

**School Employees Retirement System**  
Monthly Contribution Reports Due

**Bureau of Workers Compensation**  
True-Up (Payroll Reporting) Due Via Online @:  
<http://bit.ly/2xS0ZbV>

**August 23**  
**75 Days Before Election**

**August 30**  
**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**  
**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report /  
Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Report and Payment  
Due

**Bureau Of Workers' Compensation**  
Self-Insured Assessment Payment Due  
Second Half



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AUGUST 2018						
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# SEPTEMBER 2018

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NOVEMBER 2018						
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9	10 LABOR DAY	11	12	13	14	15
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23	24	25	26	27	<b>28</b>	29
30						AUTUMN BEGINS

**Financial Due Dates**  
**SEPTEMBER 2017**

**September 17**  
Ohio Department Of Taxation  
Form IT 501 Monthly Due

**School Employees Retirement System**  
Monthly Contribution Reports Due

**September 28**  
**Tax Budget Guidelines**  
Dec. 31 Fiscal Year-End Certify Levy To County  
Auditor (ORC 5705.34)



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SEPTEMBER 2018						
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# OCTOBER 2018

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DECEMBER 2018						
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	COLUMBUS DAY					
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28	29	30	<b>31</b>			

**Financial Due Dates**  
**OCTOBER 2017**

**October 1**  
**School Permanent Appropriations Measure**  
To Be Adopted (ORC 5705.38)

**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report /  
Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Reports Due

**October 9**  
**Voter Registration Deadline**  
**For General Election**

**October 15**  
**Internal Revenue Service**  
Additional Extended Income Tax Return Due

**School Employees Retirement System**  
Monthly Contribution Reports Due

**Ohio Department Of Taxation**  
Form IT 501 Monthly Due

**October 31**  
**Internal Revenue Service**  
Form 941 Federal Tax Return For The Third  
Quarter Due

**Ohio Department Of Taxation**  
Form IT 501 Quarterly Due

**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report /  
Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Reports And Quarterly  
Reports Due

**Ohio Department of Job & Family Services**  
Contributory Employers File Wage Detail And  
Quarterly Summary. Both Are Contained On The  
Unemployment Compensation Quarterly Tax  
Return ODJFS Form ( JFS-20125).  
Reimbursing Employers (non-profit and public  
employers) File The Wage Detail Section. The  
Unemployment Compensation Quarterly Tax  
Return (JFS-20125) Is Used By Reimbursing  
Employers



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OCTOBER 2018						
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# NOVEMBER 2018

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DECEMBER 2018						
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JANUARY 2019						
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DAYLIGHT SAVING ENDS						
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
VETERAN'S DAY						
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
				THANKSGIVING		
<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	

**Financial Due Dates  
NOVEMBER 2017**

**November 1**  
**Tax Budget Guidelines**  
Board Of County Hospital Trustees Must Submit  
Next Year's Proposed Budget To Board Of County  
Commissioners (ORC 339.06 (D) (3))

**November 5**  
**Tax Budget Guidelines**  
The Fiscal Officer Shall Certify To The Board Of  
Education The Amount Necessary For The  
Payment Of Final Judgments  
(Schools) (ORC 5705.08)

**November 6**  
**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**  
Due From Schools And Other Governments  
With A June 30 Fiscal Year-End And Filing  
On GAAP Basis (ORC 117.38)  
(AOS Bulletin 2001-012)

**November 30**  
**Ohio Police And Fire Pension Fund**  
Monthly Employee Deduction Report /  
Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Reports Due



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NOVEMBER 2018						
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# DECEMBER 2018

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JANUARY 2019						
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23	24	25	26	27	28	29
30	<b>31</b>	CHRISTMAS DAY				

**Financial Due Dates  
DECEMBER 2017**

**December 17**  
Ohio Department Of Taxation  
Form IT 501 Monthly Due

**School Employees Retirement System**  
Monthly Contribution Reports Due

**December 31**  
Ohio Police And Fire Pension Funds  
Employee's Monthly Deduction Report /  
Employee And Employer Contributions Due

**Ohio Public Employees Retirement System**  
Monthly Contribution Reports and Payment  
Due

WINTER BEGINS



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