

JANUARY 2026



KEITH FABER
AUDITOR OF STATE

Financial Due Dates
Dates are not all-inclusive

**JANUARY 2
Tax Budget Guidelines**
The Fiscal Officer (non-schools) certifies to the County Auditor the amount available for expenditures in each fund in the tax budget with year-end balance (ORC 5705.36).

Appropriations Measures
Appropriation measures to be adopted by Dec. 31 fiscal year-end governments, which may be temporary until April 1 (ORC 5705.38).

**JANUARY 12
Annual Inventory**
County fixed asset inventory due (ORC 305.18).

**JANUARY 15
Ohio Department of Taxation
Form IT 501 Monthly due.**

Tax Budget Guidelines
School districts adopt tax budget (ORC 5705.28).

**JANUARY 20
Tax Budget Guidelines**
School districts submit tax budget to County Auditor (ORC 5705.30).

**JANUARY 31
Ohio Police and Fire
Pension Fund**
Monthly employee deduction report and employee/employer contributions due.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
UPCOMING TRAINING EVENTS 2026 Local Government Officials Conference (LGOC) March 19–20 (Thru–Fri) • Columbus, Ohio Tip: Bookmark ohioauditor.gov/trainings/default.html for future trainings.			31	1 <small>NEW YEAR'S DAY</small>	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 <small>MARTIN LUTHER KING JR. DAY</small>	27	28	29	30	31

Sheriff Due Dates
Dates are not all-inclusive

**JANUARY 2
Sheriff's Monthly Allowance**
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

Furtherance of Justice (FOJ)
Sheriff files annual FOJ itemized statement with County Auditor (ORC 325.071).

**JANUARY 5
Concealed Carry License**
Sheriff reports to the Ohio Peace Officer Training Commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter.

Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

**JANUARY 20
Sexual Offender
Registration Fees**
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

**JANUARY 30
Law Enforcement Trust Fund (LETF)**
Report of moneys expended the previous year from LETF fund from sale of forfeited property (ORC 2981.13).

Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
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28	29	30	31			

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SUN	MON	TUE	WED	THU	FRI	SAT
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

Contact Information
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General – 800-282-0370
Central – 614-466-3402
East – 330-438-0617
Northeast – 216-787-3665
Northwest – 419-245-2811
Southeast – 740-594-3300
Southwest – 513-361-8550
West – 937-285-6677

FEBRUARY 2026



KEITH FABER
AUDITOR OF STATE

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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
1	2	3	4	5	6	7

Financial Due Dates
Dates are not all-inclusive

FEBRUARY 2
Internal Revenue Service
Form 940 Employer's Annual Federal Unemployment Tax Return due.
Form 941 Federal Tax Return for the Fourth Quarter due.
Form 944 Employer's Annual Federal Tax Return (instead of Form 941 quarterly reporting) if annual liability is \$1,000 or less, return due.
Form W-2 Wage & Tax Statement must be given to employees and filed electronically or by paper with the SSA.
Form W-3 Transmittal with Copy A of all prior year W-2s due.

Ohio Department of Taxation
Form IT 501 Quarterly due.
Form IT 941 Annual Reconciliation of Income Tax Withheld due.
Forms IT 3, IT 2, and 1099-R Annual Wage & Tax Transmittals due.

Ohio Department of Job & Family Services
Contributory Employers
File wage detail and quarterly summary (ODJFS Form JFS-20125).
Employer Quarterly
Tax return filing due.
Reimbursing Employers
File wage detail section using Unemployment Compensation Quarterly Tax Return (JFS-0125).

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

County Budget Commission Meeting
Commission meeting (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213).

FEBRUARY 17
Ohio Department of Taxation
Form IT 501 Monthly due.

FEBRUARY 27
Bureau of Workers' Compensation
True-up (payroll reporting) due. Self-insured assessment payment due (first half).

FEBRUARY 28
Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.

Sheriff Due Dates
Dates are not all-inclusive

FEBRUARY 2
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

FEBRUARY 5
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

FEBRUARY 20
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

FEBRUARY 27
Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

MARCH

SUN	MON	TUE	WED	THU	FRI	SAT
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				

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MARCH 2026



KEITH FABER
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Financial Due Dates
Dates are not all-inclusive

MARCH 2
Internal Revenue Service
Form 1099 Paper due.
Form 1096 Paper due.

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

Annual Financial Report
If prepared on a cash basis for governments with Dec. 31 fiscal year-end, filing due (ORC 117.38) (AOS Bulletin 2015-007).

MARCH 16
Ohio Department of Taxation
Form IT 501 Monthly due.

MARCH 31
Internal Revenue Service
File electronic Form 1099.
File electronic Form W-3 with Copy A of all W-2s for prior year.

Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

Certify Levy to County Auditor
Schools and the City of Cincinnati authorize the necessary tax levies and certify them to the County Auditor (ORC 5705.34).

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 OHIO BECAME A STATE IN 1803	2 ☼ Ⓢ	3 	4 	5 ☼	6 	7
8 DAYLIGHT SAVING BEGINS	9 	10 	11 	12 	13 	14
15 	16 Ⓢ	17 	18 	19 2026 LOCAL GOVERNMENT OFFICIALS CONFERENCE ☼	20 SPRING BEGINS	21
22 	23 	24 	25 	26 	27 	28
29 	30 	31 ☼ Ⓢ	1 	2 	3 	4

Sheriff Due Dates
Dates are not all-inclusive

MARCH 2
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

MARCH 5
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

MARCH 20
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

MARCH 31
Arson Offender Registration Fees
Sheriff sends to Attorney General any arson offender registration fees collected during preceding 3-month period.

Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
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

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APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
			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		

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West – 937-285-6677

APRIL 2026



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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	1	2

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

MARCH

SUN	MON	TUE	WED	THU	FRI	SAT
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				

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MAY

SUN	MON	TUE	WED	THU	FRI	SAT
					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						

Sheriff Due Dates
Dates are not all-inclusive

APRIL 1
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

APRIL 6
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

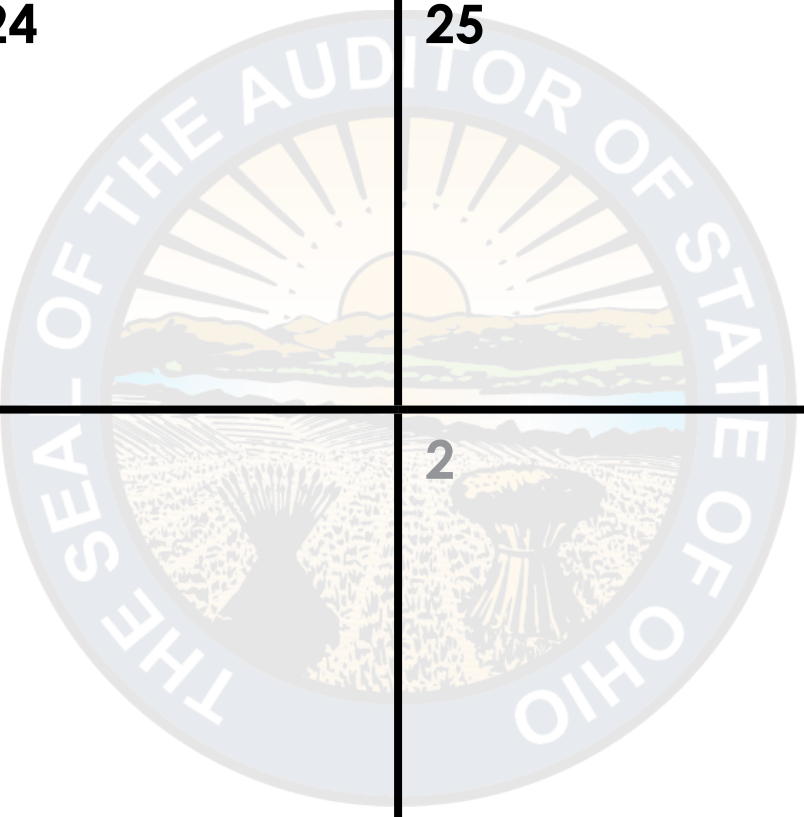
Concealed Carry License
Sheriff reports to the Ohio Peace Officer Training Commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter.

APRIL 20
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

APRIL 30
Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

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MAY 2026



KEITH FABER
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	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	MEMORIAL DAY					

Financial Due Dates
Dates are not all-inclusive

- MAY 4**
Certification of Amount for Payment of Judgments
The Fiscal Officer certifies to the taxing authority the amount necessary for the payment of final judgments (non-school) (ORC 5705.08).
- MAY 15**
Ohio Department of Taxation Form IT 501 Monthly due.
- MAY 31**
Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.
- Schools Five-Year Projection**
Schools submit an updated five-year projection to the Department of Education and Workforce.

Sheriff Due Dates
Dates are not all-inclusive

- MAY 1**
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).
- MAY 5**
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).
- MAY 20**
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.
- MAY 29**
Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
			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		

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JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
	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				

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JUNE 2026



KEITH FABER
AUDITOR OF STATE

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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	1	2	3	4

Financial Due Dates
Dates are not all-inclusive

JUNE 1
Annual Financial Report
If prepared on a GAAP basis for governments with Dec. 31 fiscal year-end, filing due (ORC 117.38) (AOS Bulletin 2015-007).

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

JUNE 15
Ohio Department of Taxation Form IT 501 Monthly due.

JUNE 30
Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

Sheriff Due Dates
Dates are not all-inclusive

JUNE 1
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

JUNE 5
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

JUNE 18
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

Allowance for Prisoners Budget
Sheriff prepares and submits a budget estimating cost of operating the jail and feeding its inmates for next fiscal year (ORC 311.20).

JUNE 30
Arson Offender Registration Fees
Sheriff sends to Attorney General any arson offender registration fees collected during preceding 3-month period.

Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

MAY

SUN	MON	TUE	WED	THU	FRI	SAT
					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

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JULY

SUN	MON	TUE	WED	THU	FRI	SAT
			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	

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JULY 2026



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Financial Due Dates
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JULY 1
Tax Budget Guidelines
The Fiscal Officer (schools) certifies to the County Auditor the amount available for expenditures in each fund in the tax budget with year-end balance (ORC 5705.36).

Appropriations Measures
Appropriation measures to be adopted by schools, which may be temporary until Oct. 1 (ORC 5705.38).

JULY 15
Ohio Department of Taxation
Form IT 501 Monthly due.

Tax Budget Guidelines
Non-school districts adopt tax budget (ORC 5705.28).

JULY 20
Tax Budget Guidelines
Non-school districts submit tax budget to County Auditor (ORC 5705.30).

JULY 31
Internal Revenue Service
Form 941 Federal Tax Return for the Second Quarter due.

Ohio Department of Job & Family Services
Contributory Employers
File wage detail and quarterly summary (ODJFS Form JFS-20125).

Employer Quarterly
Tax return filing due.

Reimbursing Employers
File wage detail section using Unemployment Compensation Quarterly Tax Return (JFS-0125).

Ohio Department of Taxation
Form IT 501 Quarterly due.

Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	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

Sheriff Due Dates
Dates are not all-inclusive

JULY 1
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

JULY 6
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

Concealed Carry License
Sheriff reports to the Ohio Peace Officer Training Commission the number of concealed handgun licenses issued, renewed, suspended, revoked, or denied during previous quarter.

JULY 20
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

JULY 31
Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
	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				

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AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24 31	25	26	27	28	29

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AUGUST 2026



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AUGUST 3
County Budget Commission Meeting
Commission meeting (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213).

AUGUST 7
State Teachers Retirement System
Report due for preceding school year certifying service credit and contributions on earned compensation for each teacher employed during the 12 months ending on the preceding June 30 (OAC 3307-3-02).

AUGUST 17
Ohio Department of Taxation Form IT 501 Monthly due.

AUGUST 31
Bureau of Workers' Compensation
Self-insured assessment payment due (second half).

Annual Financial Report
If prepared on a cash basis for governments with June 30 fiscal year-end, filing due (ORC 117.38) (AOS Bulletin 2015-007).

Annual Investment Report
Treasurer must submit report listing investment of interim funds to the Board of Education, Director of Education and Workforce, and Auditor of State (ORC 135.142(C)) (Schools).

Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

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					

Sheriff Due Dates
Dates are not all-inclusive

AUGUST 3
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

AUGUST 5
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

AUGUST 20
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

AUGUST 31
Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
			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	

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SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
		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			

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SEPTEMBER 2026



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- SEPTEMBER 15**
Ohio Department of Taxation
Form IT 501 Monthly due.
- SEPTEMBER 30**
Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.
- Ohio Public Employees Retirement System**
Monthly contribution report and payment due.
- Certify Levy to County Auditor**
All governments with a Dec. 31 fiscal year-end authorize the necessary tax levies and certify them to the County Auditor (ORC 5705.34).
- School Permanent Appropriations**
Measure to be adopted (ORC 5705.38).

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

Sheriff Due Dates
Dates are not all-inclusive

- SEPTEMBER 1**
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).
- SEPTEMBER 4**
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).
- SEPTEMBER 8**
Sheriff Annual Report
Sheriff files annual report of all fines and costs during the year next preceding such date with County Commissioners (ORC 311.16).
- SEPTEMBER 18**
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.
- SEPTEMBER 30**
Arson Offender Registration Fees
Sheriff sends to Attorney General any arson offender registration fees collected during preceding 3-month period.
- Sheriff Record of Office**
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24 31	25	26	27	28	29

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OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
				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

Contact Information
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- General** – 800-282-0370
- Central** – 614-466-3402
- East** – 330-438-0617
- Northeast** – 216-787-3665
- Northwest** – 419-245-2811
- Southeast** – 740-594-3300
- Southwest** – 513-361-8550
- West** – 937-285-6677

NOVEMBER 2026



KEITH FABER
AUDITOR OF STATE

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

Financial Due Dates
Dates are not all-inclusive

NOVEMBER 2
Internal Revenue Service
Form 941 Federal Tax Return for the Third Quarter due.

Ohio Department of Job & Family Services
Contributory Employers
File wage detail and quarterly summary (ODJFS Form JFS-20125).

Employer Quarterly
Tax return filing due.

Reimbursing Employers
File wage detail section using Unemployment Compensation Quarterly Tax Return (JFS-0125).

Ohio Department of Taxation
Form IT 501 Quarterly due.

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

Certification of Amount for Payment of Judgments
The Fiscal Officer certifies to the Board of Education the amount necessary for the payment of final judgments (Schools) (ORC 5705.08).

NOVEMBER 16
Ohio Department of Taxation
Form IT 501 Monthly due.

NOVEMBER 30
Ohio Police and Fire Pension Fund
Monthly employee deduction report and employee/employer contributions due.

Schools Five-Year Projection
Schools submit to the Department of Education and Workforce a five-year projection of revenues and expenditures for the current fiscal year and the ensuing four fiscal years.

Annual Financial Report
If prepared on a GAAP basis for governments with June 30 fiscal year-end, filing due (ORC 117.38) (AOS Bulletin 2015-007).

Ohio Public Employees Retirement System
Monthly contribution report and payment due.

Sheriff Due Dates
Dates are not all-inclusive

NOVEMBER 2
Sheriff's Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).

NOVEMBER 5
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).

NOVEMBER 20
Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

NOVEMBER 30
Sheriff Record of Office
Sheriff provides County Auditor with a detailed record of all money paid into county treasury for previous month (ORC 2335.38).

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
				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

DECEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
		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		

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Northwest – 419-245-2811
Southeast – 740-594-3300
Southwest – 513-361-8550
West – 937-285-6677

DECEMBER 2026



KEITH FABER
AUDITOR OF STATE

Financial Due Dates
Dates are not all-inclusive

- DECEMBER 15**
Ohio Department of Taxation
Form IT 501 Monthly due.
- DECEMBER 31**
Ohio Police and Fire
Pension Fund
Monthly employee deduction
report and employee/employer
contributions due.
- Ohio Public Employees
Retirement System**
Monthly contribution report
and payment due.

Sheriff Due Dates
Dates are not all-inclusive

- DECEMBER 1**
Sheriff's Monthly Allowance
Sheriff files with County
Commissioners an itemized account of
all actual and necessary transportation
expenses for previous month
(ORC 325.07).
- DECEMBER 4**
Prisoner Expenses
Sheriff provides County Commissioners
with itemized account of actual cost of
keeping and feeding prisoners during
preceding month (ORC 311.20).
- DECEMBER 19**
**Sexual Offender
Registration Fees**
Sheriff transmits to County Treasurer
all sexual offender registration fees
collected during the previous month.

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	JANUARY 2027 FINANCIAL DUE DATES 1/04 Tax Budget Guidelines, Appropriations Measures 1/11 Annual Inventory 1/15 Ohio Department of Taxation, Tax Budget Guidelines 1/20 Tax Budget Guidelines 1/31 Ohio Police and Fire Pension Fund JANUARY 2027 SHERIFFS DUE DATES 1/04 Sheriffs Monthly Allowance, Furtherance of Justice (FOJ), Concealed Carry License 1/05 Prisoner Expenses 1/20 Sexual Offender Registration Fees 1/30 Law Enforcement Trust Fund (LETF), Sheriff Record of Office	

If a deadline falls on a day when government offices are closed, it will be adjusted to the nearest business day, either before or after the original date, depending on statutory or regulatory requirements.

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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					

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Report Government Fraud
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Find us on

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
					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

- DECEMBER 31**
Annual Unpaid Fines
Annual report of fines and costs unpaid
for more than one year before the date
filed with County Commissioners
(ORC 325.31(C)).
- Arson Offender
Registration Fees**
Sheriff sends to Attorney General
any arson offender registration fees
collected during preceding
3-month period.
- Sheriff Record of Office**
Sheriff provides County Auditor with a
detailed record of all money paid into
county treasury for previous month
(ORC 2335.38).
- Unpaid Sexual Offender
Registration Fees**
Sheriff reports to Attorney General all
fees that have been due and unpaid for
more than one year.

Contact Information
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