

JANUARY 2025



Keith Faber
Auditor of State

Sheriffs Due Dates
Dates are not all-inclusive

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

JANUARY 3 Furtherance of Justice (FOJ)
Sheriff files annual FOJ itemized statement with County Auditor (ORC 325.071).

JANUARY 6 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 17 Sexual Offender Registration Fees
Sheriff transmits to County Treasurer all sexual offender registration fees collected during the previous month.

JANUARY 31 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).

Contact Information
ohioauditor.gov/contact.html

General – 800-282-0370
Central/State – 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

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 13 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 17 Tax Budget Guidelines
School districts submit tax budget to County Auditor (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 Employer's annual federal tax return (Instead of 941 quarterly reporting) if annual liability of \$1,000 or less
Form W-2 Wage and tax statement must be given to employees. File Electronic or Paper Form W-2 with the SSA.
Form W-3 due with Copy A of all W-2s for previous year due

Ohio Department of Taxation
Form IT 501 Quarterly due
Form IT 941 Annual reconciliation of income tax withheld due
Forms IT 3 Transmittal of wage and tax statements due, IT 2, combined W-2 or 1099-R 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).

Employer Quarterly
Tax return filing due

Reimbursing Employers
(Non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-0125) is used by reimbursing employers.

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

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
UPCOMING Local Government Officials Conference (LGOC) — March Detailed information on this event will be forthcoming. Tip: Bookmark ohioauditor.gov/trainings/default.html and check regularly for updates on future trainings.			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	27 <small>INAUGURATION DAY MARTIN LUTHER KING JR. DAY</small>	28	29	30	31	

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.

DECEMBER						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
S	M	T	W	TH	F	S
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FEBRUARY 2025



Keith Faber
Auditor of State

Sheriff's Due Dates
Dates are not all-inclusive

FEBRUARY 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).

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 28
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).

Contact Information
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- General** – 800-282-0370
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- Northeast** – 216-787-3665
- Northwest** – 419-245-2811
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- Southwest** – 513-361-8550
- West** – 937-285-6677

Financial Due Dates
Dates are not all-inclusive

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

FEBRUARY 14
Bureau of Workers Compensation
True-Up (payroll reporting) due

FEBRUARY 18
Ohio Department of Taxation
Form IT 501 Monthly due

FEBRUARY 28
Internal Revenue Service
Form 1099 Paper due
Form 1096 Paper due

Bureau of Workers' Compensation
Self-insured assessment payment due/first half

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

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

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

S	M	T	W	TH	F	S
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MARCH

S	M	T	W	TH	F	S
						1
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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					

MARCH 2025



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Sheriffs Due Dates
Dates are not all-inclusive

MARCH 3
Sheriffs 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).

Contact Information
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- General** – 800-282-0370
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- Southwest** – 513-361-8550
- West** – 937-285-6677

Financial Due Dates
Dates are not all-inclusive

MARCH 3
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 17
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 previous year

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

Certify Levy to County Auditor
Schools and 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
2	3	4	5	6	7	8
9	10	11	12	13	14	15
DAYLIGHT SAVING BEGINS						
16	17	18	19	20	21	22
				SPRING BEGINS		
23	24	25	26	27	28	29
30	31					

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

S	M	T	W	TH	F	S
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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

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			

APRIL 2025



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Auditor of State

Financial Due Dates
Dates are not all-inclusive

- APRIL 1**
Permanent Appropriations
Measure to be adopted Dec. 31 fiscal year-end (ORC 5705.38)
- APRIL 15**
Ohio Department of Taxation
Form IT 501 Monthly due
- APRIL 30**
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 ODJFS Form (JFS-20125).
- Employer Quarterly**
Tax return filing due
- Reimbursing Employers**
(Non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-0125) 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

Sheriffs Due Dates
Dates are not all-inclusive

- APRIL 1**
Sheriffs Monthly Allowance
Sheriff files with County Commissioners an itemized account of all actual and necessary transportation expenses for previous month (ORC 325.07).
- APRIL 4**
Prisoner Expenses
Sheriff provides County Commissioners with itemized account of actual cost of keeping and feeding prisoners during preceding month (ORC 311.20).
- APRIL 7**
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 18**
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).

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
		TAX FILING DAY				
20	21	22	23	24	25	26
27	28	29	30			

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MARCH

S	M	T	W	TH	F	S
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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					

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MAY

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	29	30	31

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MAY 2025



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MAY 1
Sheriffs 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 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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- West** – 937-285-6677

Financial Due Dates
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MAY 5
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 30
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)

MAY 31
Ohio Police and Fire Pension Fund
Monthly employee deduction report/employee and employer contributions due

Schools Five-Year Projection
Schools submit an updated five-year projection to the Department of Education and Workforce.

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	29	30	31

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

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			

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JUNE

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
29	30					

JUNE 2025



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Financial Due Dates
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JUNE 2
Ohio Public Employees Retirement System
Monthly contribution report and payment due

JUNE 16
Ohio Department of Taxation Form IT 501 Monthly due

JUNE 30
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

Sheriffs Due Dates
Dates are not all-inclusive

JUNE 2
Sheriffs 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 20
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).

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 FLAG DAY
22	23	24	25	26 JUNETEENTH	27 SUMMER BEGINS	28
29	30					

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

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	29	30	31

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JULY

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	29	30	31		

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JULY 2025



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Sheriffs Due Dates
Dates are not all-inclusive

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

JULY 3
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 18
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).

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- West** – 937-285-6677

Financial Due Dates
Dates are not all-inclusive

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 18
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. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125).

Employer Quarterly
Tax return filing due

Reimbursing Employers
(Non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-0125) 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

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
					INDEPENDENCE DAY	
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		

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

S	M	T	W	TH	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

AUGUST

S	M	T	W	TH	F	S
					1	2
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						

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AUGUST 2025



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AUGUST 1
Sheriffs 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 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).

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AUGUST 1
State Teachers Retirement System
Report due for preceding school year certifying service credit, compensation on earned contributions for each teacher employed during the 12 months ending on the preceding June 30 (OAC 3307-3-02).

AUGUST 4
County Budget Commission Meeting
Commission meeting (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213)

AUGUST 15
Ohio Department of Taxation Form IT 501 Monthly due

AUGUST 29
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 Board of Education, Director of Education and Workforce and Auditor of State (ORC 135.142(C)) (Schools)

AUGUST 31
Ohio Police and Fire Pension Fund
Monthly employee deduction report/employee and employer contributions due

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	29	30
31						

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

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	29	30	31		

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SEPTEMBER

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	29	30				

SEPTEMBER 2025



Keith Faber
Auditor of State

Sheriffs Due Dates
Dates are not all-inclusive

SEPTEMBER 2 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).

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

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

SEPTEMBER 19 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).

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- General** – 800-282-0370
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- West** – 937-285-6677

Financial Due Dates
Dates are not all-inclusive

SEPTEMBER 2 Ohio Public Employees Retirement System
Monthly contribution report and payment due

SEPTEMBER 15 Ohio Department of Taxation Form IT 501 Monthly due

SEPTEMBER 30 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

Certify Levy to County Auditor
All governments with a Dec. 31 fiscal year-end authorize the necessary tax levies and certify them to County Auditor (ORC 5705.34).

School Permanent Appropriations
Measure to be adopted (ORC 5705.38)

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

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

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	29	30
31						

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Find us on

OCTOBER

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	29	30	31	

OCTOBER 2025



Keith Faber
Auditor of State

Financial Due Dates
Dates are not all-inclusive

OCTOBER 15
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 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).

Employer Quarterly
Tax return filing due

Reimbursing Employers
(Non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-0125) 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

Sheriffs Due Dates
Dates are not all-inclusive

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

OCTOBER 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.

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

OCTOBER 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).

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
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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.

SEPTEMBER

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	29	30				

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NOVEMBER

S	M	T	W	TH	F	S
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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
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NOVEMBER 2025



Keith Faber
Auditor of State

Financial Due Dates
Dates are not all-inclusive

- NOVEMBER 3**
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 17**
Ohio Department of Taxation Form IT 501 Monthly due
- NOVEMBER 30**
Ohio Police and Fire Pension Fund
Monthly employee deduction report/employee and 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.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
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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
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Sheriffs Due Dates
Dates are not all-inclusive

- NOVEMBER 3**
Sheriffs 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 28**
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

S	M	T	W	TH	F	S
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19	20	21	22	23	24	25
26	27	28	29	30	31	

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Find us on

DECEMBER

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

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DECEMBER 2025



Keith Faber
Auditor of State

Sheriffs Due Dates
Dates are not all-inclusive

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

DECEMBER 5
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.

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.

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Financial Due Dates
Dates are not all-inclusive

DECEMBER 1
Annual Financial Report
If prepared on a GAAP Basis for governments with a 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

DECEMBER 15
Ohio Department of Taxation Form IT 501 Monthly due

DECEMBER 31
Ohio Police and Fire Pension Fund
Employee's monthly deduction report/employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

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
WINTER BEGINS				CHRISTMAS DAY		
28	29	30	31	JANUARY 2026 FINANCIAL DUE DATES 1/02 Tax Budget Guidelines & Appropriations Measures 1/12 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 2026 SHERIFFS DUE DATES 1/02 Sheriffs Monthly Allowance & Furtherance of Justice (FOJ) 1/05 Concealed Carry License & 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

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JANUARY

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18	19	20	21	22	23	24
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