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Auditor of State

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88 East Broad Street, 5th Fl.  
Columbus, Ohio 43215  
Phone: 614-466-3402  
Toll Free: 800-443-9275  
Fax: 614-728-7199

**East**

101 Central Plaza South  
Canton, Ohio 44702  
Phone: 330-438-0617  
Toll Free: 800-443-9272  
Fax: 330-471-0001

**Northeast**

Lausche Building, 12th Fl.  
615 Superior Avenue, NW  
Cleveland, Ohio 44113  
Phone: 216-787-3665  
Toll Free: 800-626-2297  
Fax: 216-787-3361

**Northwest**

One Government Center,  
Ste.1420  
Toledo, Ohio 43604  
Phone: 419-245-2811  
Toll Free: 800-443-9276  
Fax: 419-245-2484

**Southeast**

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**Financial Due Dates**  
marked in **BOLD**

**JANUARY 2020**

**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 13**  
**Annual Inventory** County Fixed Asset Inventory Due Second Monday in January (ORC 305.18)

**January 15**  
**School Employees Retirement System**  
Monthly Contribution Reports 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 (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**  
**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: <http://eric.ohio.gov>

**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  
**Form IT 501** Monthly Due / See Ohio Department of Taxation Instructions  
**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 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:**  
*Dates are not all-inclusive*

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>Save the Dates</b> 21st Annual Local Government Officials Conference Tuesday, April 7 - Thursday, April 9, 2020  20th Annual Emerging Trends in Fraud Investigation & Prevention Conference Monday, May 18, & Tuesday, May 19, 2020			1	2	3	4
			NEW YEAR'S DAY			
5	6	7	8	9	10	11
12	<b>13</b>	14	<b>15</b>	16	<b>17</b>	18
19	20	21	22	23	24	25
	MARTIN LUTHER KING JR DAY					
26	27	28	29	30	<b>31</b>	

DECEMBER

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				

**JANUARY 2020**

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FEBRUARY

S	M	T	W	TH	F	S
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2	3	4	5	6	7	8
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16	17	18	19	20	21	22
23	24	25	26	27	28	29



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**FEBRUARY 2020**

**February 3**  
County Budget Commission Meeting  
(ORC 5705.27)

**February 17**  
School Employees Retirement System  
Monthly Contribution Reports Due

**February 18**  
Ohio Department of Taxation  
Form IT 501 Monthly Due

**February 28**  
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

**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	<b>3</b>	4	5	6	7	8
9	10	11	12	13	14	15
16	<b>17</b> PRESIDENTS DAY	<b>18</b>	19	20	21	22
23	24	25	26	27	<b>28</b>	29

JANUARY

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
19	20	21	22	23	24	25
26	27	28	29	30	31	

# FEBRUARY 2020

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MARCH

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
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**MARCH 2020**

**March 2**

**Annual Financial Report**

Due From Governments with Dec. 31 Fiscal Year-End and Using Cash Basis (ORC 117.38) (AOS Bulletin 2015-007). 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 16**

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

**School Employees Retirement System**

Monthly Contribution Report Due

**March 17**

**Primary Election**

**March 31**

**Internal Revenue Service**

File Electronic Form 1099 and 8027  
File Electronic Form W-2 with the SSA

**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	<b>2</b>	3	4	5	6	7
8	9	10	11	12	13	14
15	<b>16</b>	<b>17</b>	18	19	20	21
22	23	24	25	26	27	28
29	30	<b>31</b>				

FEBRUARY

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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

**MARCH 2020**

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APRIL

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b>	2	3	4
5	6	7	8	9	10	11
		21st Annual Local Government Officials Conference				
12	13	14	<b>15</b>	16	17	18
19	20	21	22	23	24	25
26	27	28	29	<b>30</b>		

### Financial Due Dates marked in **BOLD**

#### APRIL 2020

**April 1**  
Certify Levy to County Auditor  
School Districts (ORC 5705.34)

**Tax Budget Guidelines**  
Taxing Authority Permanent Appropriation to be Adopted Dec. 31 Fiscal Year-End (ORC 5705.38)

**April 15**  
Ohio Department of Taxation  
Form IT 501 Monthly Due

**Personal Income Tax**  
Returns Due and 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

**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:** <http://eric.ohio.gov>  
Monthly Contribution Report and Payment Due

**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

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# APRIL 2020

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17	18	19	20	21	22	23
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MAY 2020

**May 1**  
**Tax Budget Guidelines**  
Fiscal Officer Shall Certify 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

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

**May 29**  
**Annual Financial Report**  
If Prepared on a GAAP Basis for Entities with a Dec. 31 Fiscal Year-End Due (ORC 117.38)

**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
					<b>1</b>	2
3	4	5	6	7	8	9
10	11	12	13	14	<b>15</b>	16
17	18	19	20	21	22	23
	20th Annual Emerging Trends in Fraud Investigation & Prevention Conference					
24	25	26	27	28	<b>29</b>	30
31	MEMORIAL DAY					

APRIL

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
19	20	21	22	23	24	25
26	27	28	29	30		

**MAY 2020**

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JUNE

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

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JUNE 2020

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 /  
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	<b>15</b>	16	17	18	19	20
						SUMMER BEGINS
21	22	23	24	25	26	27
28	29	<b>30</b>				

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						

# JUNE 2020

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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 2020**

**July 1**  
**Tax Budget Guidelines**  
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 15**  
**Ohio Department of Taxation**  
Form IT 501 Monthly Due

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

**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 17**  
**Tax Budget Guidelines (For Local Governments)** Taxing Authority Shall Submit All Budgets to the County Auditor and Further Amendments are not Allowed (Non-Schools) (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:**  
<http://eric.ohio.gov/>

**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

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

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				

# JULY 2020

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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

**NOTE:**  
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**Financial Due Dates**  
marked in **BOLD**

**AUGUST 2020**

**August 3**  
**County Budget Commission Meeting**  
(ORC 5705.27) Filing Deadline to Renew Ballot  
Levy (ORC 5705.213)

**August 7**  
**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 14**  
**Bureau of Workers Compensation**  
True-Up (Payroll Reporting) Due Via Online:  
@ <http://bit.ly/2xS07bV>

**August 17**  
**Ohio Department of Taxation**  
Form IT 501 Monthly Due

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

**August 20**  
**75 Days Before Election**

**August 31**  
**Annual Financial Report**  
Governments with June 30 Fiscal Year-End Filing  
on a Cash Basis Due  
(ORC 117.38) (AOS Bulletin 2015-007)

**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	<b>3</b>	4	5	6	<b>7</b>	8
9	10	11	12	13	<b>14</b>	15
16	<b>17</b>	18	19	<b>20</b>	21	22
23	24	25	26	27	28	29
30	<b>31</b>					

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	

# AUGUST 2020

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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			

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SEPTEMBER 2020

**September 4**  
Bureau of Workers' Compensation  
Self-Insured Assessment Payment Due  
Second Half

**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  
Monthly Employee Deduction Report /  
Employee and Employer Contributions  
Due

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

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

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

# SEPTEMBER 2020

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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 30	24 31	25	26	27	28	29

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

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**OCTOBER 2020**

**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

**School Permanent Appropriations Measure**  
To be Adopted (ORC 5705.38)

**October 30**  
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:**  
<http://eric.ohio.gov/>

**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 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

**October 31**  
**Ohio Department of Taxation**  
Form IT 501 Quarterly Due

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

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			

**OCTOBER 2020**

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NOVEMBER

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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**Financial Due Dates**  
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**NOVEMBER 2020**

**November 2**  
**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))

**Tax Budget Guidelines**  
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 16**  
**Ohio Department of Taxation**  
Form IT 501 Monthly Due

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

**November 30**  
**Annual Financial Report**  
Due from Schools and Other  
Governments with a June 30 Fiscal  
Year-End Filing on GAAP Basis  
(ORC 117.38) (AOS Bulletin 2015-007)

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

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

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

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

# NOVEMBER 2020

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DECEMBER						
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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**DECEMBER 2020**

December 15  
Ohio Department of Taxation  
Form IT 501 Monthly Due

School Employees Retirement System  
Monthly Contribution Reports 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 Reports and  
Payment Due

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

NOVEMBER						
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					

# DECEMBER 2020

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JANUARY						
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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