

# 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
<b>UPCOMING</b> <b>Local Government Officials Conference (LGOC) — March</b> Detailed information on this event will be forthcoming.  <b>Tip:</b> Bookmark <a href="http://ohioauditor.gov/trainings/default.html">ohioauditor.gov/trainings/default.html</a> 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	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
						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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# 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**  
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

**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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19	20	21	22	23	24	25
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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	29
30	31					



# MARCH 2025



**Keith Faber**  
Auditor of State

**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					

**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).

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
						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**

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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- West** – 937-285-6677

# APRIL 2025



**Keith Faber**  
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

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			

**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).

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**

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
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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- West** – 937-285-6677



# MAY 2025



**Keith Faber**  
Auditor of State

**Sheriffs Due Dates**  
Dates are not all-inclusive

**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).

**Contact Information**  
ohioauditor.gov/contact.html

- General** – 800-282-0370
- Central/State** – 614-466-3402
- East** – 330-438-0617
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- West** – 937-285-6677

**Financial Due Dates**   
Dates are not all-inclusive

**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
		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**

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



**Keith Faber**  
Auditor of State

**Financial Due Dates**   
Dates are not all-inclusive

**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 <b>FLAG DAY</b>
22	23	24	25	26 <b>JUNETEENTH</b>	27 <b>SUMMER BEGINS</b>	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
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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		

**Contact Information**  
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# JULY 2025



**Keith Faber**  
Auditor of State

**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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**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		

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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					

**AUGUST**

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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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# AUGUST 2025



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Auditor of State

**Sheriffs Due Dates**  
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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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**Financial Due Dates**   
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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).

**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

**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	28	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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**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

**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).

**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

**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

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.

**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
						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						



# 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.

**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).

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						

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
			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**

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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- Southwest** – 513-361-8550
- West** – 937-285-6677

# 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.

**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

**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
28	29	30	31		<b>JANUARY 2026 FINANCIAL DUE DATES</b> 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  <b>JANUARY 2026 SHERIFFS DUE DATES</b> 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**

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						

**JANUARY**

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	18	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

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