

**ORC 718.27 Interest / Penalties / Due Dates**

Calendar Year	Monthly Interest Rate	Yearly Interest Rate
2025	.83%	10.00%
2024	.83%	10.00%
2023	.58%	7.00%
2022	.42%	5.00%
2021	.42%	5.00%
2020	.58%	7.00%
2019	.58%	7.00%
2018	.50%	6.00%
2017	.50%	6.00%
2016	.42%	5.00%
2015 and Prior	4% penalty plus 1% interest per month	

Penalty Late Withholding Tax 50% of the amount not timely paid  
 Late Tax Payments 15% of the amount not timely paid + interest charge per month  
 Late Tax Returns for tax years ending on or before December 31, 2022 \$25 per month  
 (or fraction thereof) up to \$150  
 Late Tax Returns for tax years ending on or after January 1, 2023 \$25 fee. Fee waived  
 taxpayers first failure to timely file a return

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<u>DUE DATES</u>		<u>Withholding Tax</u>	
Monthly W/H	Due	Quarterly W/H	Due
M-1	2/15	1 <sup>st</sup> quarter	4/15
M-2	3/15	2 <sup>nd</sup> quarter	6/15
M-3	4/15	3 <sup>rd</sup> quarter	9/15
M-4	5/15	4 <sup>th</sup> quarter	1/15
M-5	6/15		
M-6	7/15		
M-7	8/15		
M-8	9/15		
M-9	10/15		
M-10	11/15	WH Reconciliation;	
M-11	12/15	Annually	2/28
M-12	1/15		

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<u>DUE DATES</u>		<u>Estimated Tax</u>
Estimated Percentages & Due Dates		
22.5%	on/before the 15 <sup>th</sup> day of the 4 <sup>th</sup> month of the tax year	
45 %	on/before the 15 <sup>th</sup> day of the 6 <sup>th</sup> month of the tax year	
67.5%	on/before the 15 <sup>th</sup> day of the 9 <sup>th</sup> month of the tax year	
90%	on/before the 15 <sup>th</sup> day of the 1 <sup>st</sup> month of the tax year	

Income Tax Returns:  
 Filings due April 15<sup>th</sup> or the fifteenth day of the 4<sup>th</sup> month after the end of the fiscal period.