

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

<u>DUE DATES</u>		<u>Withholding Tax</u>	
Monthly W/H	Due	Quarterly W/H	Due
M-1	2/15	1 st quarter	4/15
M-2	3/15	2 nd quarter	6/15
M-3	4/15	3 rd quarter	9/15
M-4	5/15	4 th 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		

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

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