

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

Calendar Year	Monthly Interest Rate	Yearly Interest Rate
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 chg per month

**Late Tax Returns**

\$25 per month (or fraction thereof) up to \$150

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<b><u>DUE DATES</u></b>		<b><u>Withholding Tax</u></b>	
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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**DUE DATES** **Estimated Tax**

**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.