

City of Youngstown, Ohio, Income Tax Calendar

- January 31** Employers Withholding (Monthly): return of income tax withheld in December of preceding year (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more.
- Employers Withholding (Quarterly): return of income tax withheld in the fourth quarter of the preceding year (form EQR)
- Employers W'3 Transmittal with employee W'2 copy.
- February 20** Employers Withholding (Monthly): return of income tax withheld in January (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- March 20** Employers Withholding (Monthly): return of income tax withheld in February (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- April 15** Taxpayers: Final Income Tax Return (form R) for the preceding year accompanied by payment of any unpaid balance of tax due.
- Taxpayers: Declaration of Estimated Tax (form D-1) for the current year accompanied by payment of not less than the first equal quarterly installment.
- April 30** Employers Withholding (Monthly): return of income tax withheld in March (form EMR-1): For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- April 30** Employers Withholding (Quarterly): return of income tax withheld in the first quarter (form EQR)
- May 20** Employers Withholding (Monthly): return of income tax withheld in April (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- June 15** Taxpayers: Second equal quarterly installment payment of estimated income tax for the current year (for Q-1)
- June 20** Employers Withholding (Monthly): return of income tax withheld in May (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- July 31** Employers Withholding (Monthly): return of income tax withheld in June (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- Employers Withholding (Quarterly): return of income tax withheld in the second quarter (form EQR).

- August 20** Employers Withholding (Monthly): return of income tax withheld in July (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- September 15** Taxpayers: Third equal quarterly installment payment of estimated income tax for the current year (for Q-1).
- September 20** Employers Withholding (Monthly): return of income tax withheld in August (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- October 31** Employers Withholding (Monthly): return of income tax withheld in September (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- Employers Withholding (Quarterly): return of income tax withheld in the second quarter (form EQR).
- November 20** Employers Withholding (Monthly): return of income tax withheld in October (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.
- December 15** Taxpayers: Fourth equal quarterly installment payment of estimated income tax for the current year (Form Q-1).
- December 20** Employers Withholding (Monthly): return of income tax withheld in November (form EMR-1) For employers who deducted the tax in an amount of \$100.00 or more during the previous month.

Note: Fiscal Year Returns

Taxpayers using a fiscal year accounting period, different than the calendar year, shall file Final Tax Returns (form R) and Declarations of Estimated Tax (form Q-1) within one hundred and five (105) days from the close of each such fiscal year or other period. Subsequent equal quarterly installment payments of estimated tax for the current fiscal year (form Q-1) are due on or before the 15th day of the sixth, ninth and twelfth month of such current fiscal year or period.

Taxpayers whose entire income is derived from salaries, wages, commissions and/or other compensation paid for personal services rendered as an employee shall file on a calendar year basis.