

2012 Form 11 Instructions



Employer's Municipal Tax Withholding Booklet



We encourage you to use our **fast, free, and secure** electronic filing and payment service at:

www.ritaohio.com

Easy Access to Withholding Tax Forms & Help:



Internet: Access our web site 24 hours a day, 7 days a week, at www.ritaohio.com to E-file your Form 11 Withholding Statement free of charge, make payments, download paper forms, and research frequently asked questions. We encourage you to file your Form 11, including "Zero Wage" Form 11's, using our convenient and easy E-file system.



Phone: If you need additional assistance with the filing of your Form 11, please feel free to call us at one of the following phone numbers: Cleveland Toll Free: (800) 860-RITA (7482); Columbus Toll Free: (866) 721-RITA (7482); Youngstown Toll Free: (866) 750-RITA (7482); or TDD: (440) 526-5332.

Reminders:

General Rule & Special Notes: It is required that on or before the last day of each month, the taxes withheld in the previous month be paid and Form 11 filed with R.I.T.A. However, if the amount withheld in any one month for a municipality is less than \$100, the employer may defer the filing of Form 11 and the payment of the amount withheld until the last day of the month following the end of each calendar quarter. Please refer to the "**Special Notes**" beginning on Page 4 to see if the municipality(ies) for which you are withholding require any special filing frequencies and / or due dates. Please Note: If you file your Form 11 electronically, you do not need to file a paper Form 11.

Amending Form 11: If you have discovered an error on a previously filed Form 11, you are required to make the correction using Form 11A. Keep in mind that a separate form must be filed for each period that is being amended. For example: If you file Form 11 on a monthly basis, you will need to submit a Form 11A for each month. If you file Form 11 on a quarterly basis, you will need to submit a Form 11A for each quarter. Note: Overpayments cannot be credited to the next tax year and must be refunded.

Annual Reconciliation is Required: An annual Reconciliation of Income Tax Withheld (Form 17) is required to be filed and will be mailed under separate cover.

Penalty, Interest, and Late Filing: When a form / payment is received after the return's due date, the employer will be subject to penalty and interest charges as required by the local income tax ordinance.

Other Fees:

A fee will be assessed to your account for a dishonored check or a check / electronic debit that cannot be processed. R.I.T.A. may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by State Law.

Electronic filers assume all responsibility for the accuracy of the information submitted and are, therefore, subject to any assessed fees described above for any errors.

Who is required to file Form 11?

It is the duty of each employer doing business within any R.I.T.A. municipality(ies) who employs one or more persons on a salary, wage, commission, or other such compensation subject to the income tax ordinance(s) to deduct the tax due each time compensation is paid to an employee. If there are no wages to report, you are required to file a zero return.

What is Taxable?

Earnings subject to municipal income tax include, but are not limited to: Wages, salaries, commissions, and fees (except when paid to independent contractors), bonuses and incentive payments, tips, employer supplemental unemployment pay (sub pay), vacation, holiday, and sick pay (whether paid by recipient's employer or by a third party).

Payments made to an employee by an employer as dismissal or severance pay or under an early retirement incentive plan, or wage continuation plan during periods of disability or sickness are also taxable. These earnings are apportioned in the same ratio as regular wages if the employee works in more than one municipality.

Employee contributions to retirement plans, compensation attributable to a nonqualified deferred compensation plan, or any compensation related to the sale, exchange, or other disposition of stock options or stock purchased under a stock option are not excludable.

Exceptions: Brooklyn, Chardon, and Oberlin exempt stock option income from withholding. Chardon exempts nonqualified deferred compensation described in IRC § 3121 (v)(2)(C).

Compensation attributable to a Section 125 "Cafeteria" plan is not taxable.

When calculating tax due, do not include compensation paid to individuals under 18 years of age, except when specified in the "**Special Notes**" beginning on Page 4.

Business Changes:

If you have closed your business, you must file final Forms 11 & 17 with W-2's & 1099's. You must also notify our agency in writing under a separate cover letter including a brief explanation, for example: ("Closed business on mm/dd/yy", "Ceased R.I.T.A. operations on mm/dd/yy", "No employees after mm/dd/yy", or "Merged with another company on mm/dd/yy"). Also include the federal identification number(s), a contact name, & phone #. If you decide at a later date to reopen your R.I.T.A. location or hire any employees, please call our office and request that your withholding account be re-activated.

Changes to Name, Address, Federal ID. #, or Filing Frequency

If your mailing address, federal identification #, company name, or quarterly / monthly filing requirements have changed from that shown on the preprinted Form 11, complete the enclosed Change Notice Form and return it to our agency as soon as possible.

SUNBURY –

1. If withholding amount was \$6,000 or more in the prior calendar year or more than \$500 in any month in the preceding quarter, file monthly - due five banking days after the end of each month.
2. If you are a temporary employer who will not conduct business in the village more than one year, file monthly - due on or before the 15th day of the following month.
3. Otherwise, file quarterly - due on or before the last day of the following month.

WELLSTON –

If withholding amount per quarter is less than \$300, file quarterly. Otherwise, file monthly – both due on or before the last day of the following month.

WILLOUGHBY –

If withholding amount in the 1st or 2nd month in the quarter is \$100 or more, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

WILLOUGHBY HILLS -

All filings may be made quarterly regardless of the amount withheld – due on or before the 20th day of the following month.

WILLSHIRE –

If withholding amount per month is \$300 or more, file monthly. Otherwise, file quarterly – due on or before the last day of the following month.

YELLOW SPRINGS –

- If withholding amount per month is:
1. Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.
 2. Taxes must be withheld on employees 16 years of age or older.

YOUNGSTOWN & YOUNGSTOWN GIRARD JEDZ -

1. If withholding amount in the 1st or 2nd month of a quarter is \$100 or more, file monthly - due on or before the 20th day of following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

CHANGES TO THE OHIO REVISED CODE § 718.03

The State legislature has amended the Ohio Revised Code § 718.03 (municipal income tax) to require that all employers withhold on the same wage base (known as "Qualifying Wages") for municipal income tax purposes. This amendment is contained in House Bill 95 effective January 1, 2004. Beginning on that date, all employers must withhold municipal income tax as follows: The tax and withholding base begins with Medicare wage base (Box 5). Please note the following guidelines illustrated below:

- i. Supplemental unemployment compensation benefits described in Section 3402 (o) (2) of the IRC are taxable.
- ii. Add compensation of pre-1986 employees that is not in the Medicare wage base solely because of the Medicare grandfathering provision.
- iii. IRC Section 125 "Cafeteria" plans are not taxable.

The required base may be modified, on a municipality-by-municipality basis, if the municipality, by resolution or ordinance, exempts from the tax and from withholding (i) stock options and / or (ii) non-qualified deferred compensation amounts.

MAINEVILLE AND NEWTOWN –

If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly - due on or before the last day of the following month.

VILLAGE OF MANCHESTER-

If withholding amount per month is:

1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
2. More than \$1,000, file monthly – due on or before the last day of the following month.

MENTOR AND METAMORA –

If withholding amount per month is \$100 or more, file monthly - due on or before the 20th day of the following month. Otherwise, file quarterly - due on or before the last day of the following month.

MIDDLEPORT AND RIVERSIDE –

1. All filings must be made monthly regardless of the amount withheld – due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

MIFFLIN -

If withholding amount per month is \$200 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

MILAN –

If withholding amount per month is:

1. Equal to or greater than \$100, file monthly – due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.
2. Otherwise, file quarterly – due on or before the last day of the following month.

MILLER CITY AND SABINA –

If the withholding amount per month is \$10 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

NEW FRANKLIN –

If withholding amount per month is less than \$500, file quarterly - due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.

OBERLIN –

If withholding amount per month is less than \$300, file quarterly - due on or before the last day of the month following the end of each quarter. Otherwise, file monthly - due on or before the last day of the following month.

OTTAWA –

If withholding amount per month is \$10 or more, file monthly, otherwise, file quarterly – both due on or before the last day of the following month. Also, students 18 years of age or under earning less than \$600 per year are exempt.

PAINESVILLE & PAINESVILLE CONCORD JEDD –

1. If withholding amount for the 1st or 2nd month in the calendar quarter is \$100 or more, file monthly – due on or before the 20th day of the following month. If withholding amount for the 3rd month of the calendar quarter is \$100 or more, the employer may, at his/her option, remit tax due on or before the 20th day of the following month. Otherwise, file quarterly – due on or before the last day of the month following each calendar quarter.
2. Taxes must be withheld on employees 16 years of age and older.

PIKETON –

If withholding amount is less than \$300 per month or less than \$900 per quarter, file quarterly – due on or before the last day of the month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.

PLEASANT HILL –

If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the last day of the following month. Otherwise, file quarterly – due on or before the last day of the following month.

REYNOLDSBURG AND REYNOLDSBURG EZONE-

If withholding amount per month is:

1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
2. More than \$1,000, but less than \$2,000, file monthly - due on or before the 15th day of the following month.
3. \$2,000 or more, file semi-monthly - due three days after the 15th and three days after the last day of each month.

RIPLEY –

1. If withholding amount per quarter is less than \$100, file quarterly – due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

ROSSFORD -

1. If withholding amount per month is less than \$500, file quarterly - due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

SILVERTON –

1. All filings must be made monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

STUEBENVILLE –

If withholding amount per quarter is more than \$1,000, file monthly - due ten days after the close of each month. Otherwise, file quarterly - due on or before the last day of the following month.

Specific Instructions for Completing Form 11:

Complete all information requested on Form 11. If the information is preprinted, be sure to check for accuracy and make any necessary corrections.



Estimating monthly / quarterly taxes due is not acceptable and may result in penalty and interest.

Section A:

Enter the total wages subject to workplace tax, the total amount of workplace tax withheld, the total amount of residence tax withheld, and the total amount due and paid. Please Note: Do not report wages for any residence tax withheld.

Section B:

List the municipality(ies), the workplace wages, the workplace tax rate, the workplace tax withheld and / or any residence tax withheld in the boxes provided. **You must indicate a municipal distribution along with each Form 11 filed.** For an entire listing of R.I.T.A. municipalities and their tax rates, visit www.ritaohio.com.

Please Note: Some R.I.T.A. municipalities have Joint Economic Development Districts (JEDD)'s or Enterprise Zones (E-Zones). Please use caution when indicating withholding for the JEDD's and E-Zone areas. They are separate taxing entities that must have their withholding reported separately.

Use the following abbreviations for the JEDD's and E-Zone's when completing Section B:

Beachwood East JEDD
 Beachwood West JEDD
 Brimfield Twp. / City of Tallmadge JEDD
 Clayton JEDD
 Eaton JEDD
 Elyria Township / City of Elyria JEDD
 Harrison Township JEDD
 Macedonia / Northfield Center Twp. JEDD
 City of Milford JEDD
 City of Milford JEDD II
 Olmsted JEDD
 Orange - Chagrin - Highlands JEDD
 Painesville Concord JEDD
 Perry JEDD
 Reminderville / Twinsburg Twp. JEDD
 Reynoldsburg Enterprise Zone
 Youngstown Girard JEDZ

BEA E JED
 BEA W JED
 BRIM TALL JED
 CLAY JED
 EAT JED
 ELYRIA JED
 HARRIS JED
 M NCTR JED
 MILF JED
 MILF JED II
 OLMS JED
 O C H JED
 PAINE C JED
 PERRY JED
 REM T JED
 REY E Z
 YOU G JEDZ

Make check or money order payable to R.I.T.A.

Responsible Party:

The Form 11 must include the signature and title of the responsible party completing the return as well as the date and a phone number should any questions arise.

SPECIAL NOTES

ADDYSTON, BELPRE, CAMPBELL, CARROLL, FREMONT, GREENHILLS, LEPSIC, MCCLURE, NEW WATERFORD, PORTAGE, POWHATAN POINT, SARDINIA, ST. PARIS, SWANTON, TONTOGANY, AND WINTERSVILLE –

1. All filings may be made quarterly regardless of the amount withheld – due on or before the last day of the following month.
2. The under 18 rule does not apply.
Taxes must be withheld regardless of age.

ANDOVER, ARLINGTON HEIGHTS, BALTIMORE, BELLEVUE, CENTERBURG, CLINTON, DANVILLE, DENNISON, EAST PALESTINE, EDISON, FORT JENNINGS, FREDERICKTOWN, HASKINS, JOHNSTOWN, KILLBUCK, LAGRANGE, LAKEMORE, MIDDLE POINT, MINERAL CITY, MINGO JUNCTION, SOUTH CHARLESTON, SUGARCREEK, SUGAR GROVE, TORONTO, TREMONT CITY, UHRICHSVILLE, URBANCREST, VERMILION, WELLINGTON, WELLSVILLE, AND WESTON – All filings may be made quarterly, regardless of the amount withheld – due on or before the last day of the following month.

ANTWERP, BEAVERDAM, CECIL, KIRTLAND, NORTH ROYALTON, AND WOLWICK – If withholding amount per month is equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

ASHVILLE –

- If withholding amount per month is:
1. Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.
 2. Students under 21 years of age having a minimum enrollment of 12 hours each semester or each quarter are exempt.

AVON LAKE –

1. If withholding amount for the 1st or 2nd month in the calendar year is \$250 or more, file monthly for the remainder of the year – due on or before the last day of the following month.
2. Taxes must be withheld on employees 16 years of age and older.

BEACHWOOD, BEACHWOOD EAST / WEST JEDD'S, EAST CLEVELAND, PERRY, PERRY JEDD, AND WOODSTOCK –

If withholding amount in the 1st or 2nd month in the quarter is \$100 or more, file monthly – due on or before the 20th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.

BEDFORD HTS., FAIRPORT HARBOR, GLENWILLOW, REMINDERVILLE, AND REMINDERVILLE / TWINS. TWP. JEDD –

If withholding amount per month is more than \$250, file monthly - due on or before the 20th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.

BETTSVILLE, CIRCLEVILLE, LOCKBOURNE, MOSCOW, AND STRATTON –

If withholding amount per month is more than \$500, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

BLOOMINGDALE –

If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the last day of the following month.

BRIMFIELD / TALLMADGE JEDD & TALLMADGE -

- If withholding amount per month is:
1. More than \$1,000, file semi-monthly – due on or before the 15th day and the last day of the following month.
 2. Equal to or greater than \$100, but less than \$1,000, file monthly – due on or before the last day of the following month.
 3. Less than \$100, file quarterly – due on or before the last day of the following month.

BROOKLYN –

If withholding amount for the 1st or 2nd month in the calendar quarter is \$400 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

BEXLEY, GRANDVIEW HTS., HILLIARD, LITHOPOLIS, MT. STERLING, NEW ALBANY, POWELL, SHAWNEE HILLS, AND THURSTON –

- If withholding amount is:
1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 5 banking days after the 15th and 5 banking days after the end of each month.
 2. More than \$1,199, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.
 3. All employers not required to file semi-monthly or monthly, file quarterly - due on or before the last day of the month following the end of each quarter.

Note: Lithopolis - The under 18 rule does not apply. Taxes must be withheld regardless of age.

CAIRO -

- If withholding amount per month is:
1. \$400 or more, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.
 2. All full time college students and retirees are exempt.

CARDINGTON AND MILFORD CENTER –

1. All filings may be made quarterly regardless of the amount withheld – due on or before the last day of the following month.
2. Full time students 18 years of age and under are exempt.

CEDARVILLE, JEWETT, AND SHEFFIELD LAKE –

1. All filings may be made quarterly, regardless of the amount withheld – due on or before the last day of the following month.
2. Taxes must be withheld on employees 16 years of age and older.

CHARDON –

- If withholding amount per month is:
1. Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.
 2. The first \$3,000 earned by resident full time students is exempt.

COMMERCIAL POINT, CITY OF MILFORD, CITY OF MILFORD JEDD, CITY OF MILFORD JEDD II, OXFORD, AND PATASKALA -

1. If the withholding amount per month is less than \$300, file quarterly - due on or before the last day of the month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply.
Taxes must be withheld regardless of age.

CORWIN –

- If withholding amount per month is:
1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
 2. More than \$1,000, file monthly – due on or before the last day of the following month.
 3. Taxes must be withheld on employees 16 years of age and older.

FAIRBORN –

1. All filings must be made monthly, regardless of the amount withheld – due on or before the last day of the following month.
2. Taxes must be withheld on employees 16 years of age and older.

GAHANNA –

- If withholding amount is:
1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 3 banking days after the 15th and the last day of each month.
 2. More than \$1,199, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.
 3. All employers not required to file semi-monthly or monthly, file quarterly – due on or before the last day of the month following the end of each quarter.

GALENA –

Employers doing business on a temporary basis (less than one year) must file monthly - due on or before the 15th day of the following month. All other employers may file quarterly regardless of the amount withheld – due on or before the last day of the following month.

GALION -

If withholding amount per month is less than \$300, file quarterly - due on or before the last day of the month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.

GIRARD AND WILLIAMSBURG –

- If withholding amount per month is:
1. Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.
 2. The under 18 rule does not apply.
Taxes must be withheld regardless of age.

GROVE CITY, UPPER ARLINGTON, AND WORTHINGTON –

- If withholding amount is:
1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 5 banking days after the 15th and 5 banking days after the end of each month.
 2. More than \$3,599, but less than \$12,000 in the prior calendar year or \$300 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.
 3. All employers not required to file semi-monthly or monthly, file quarterly – due on or before the last day of the month following the end of each quarter.

HARRISON AND HARRISON TWP. JEDD -

1. If withholding amount per month is \$200 or more, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the end of the month following the close of each quarter.
2. The under 18 rule does not apply.
Taxes must be withheld regardless of age.

JACKSON CENTER –

1. If withholding amount per month is \$100 or more, file monthly – due on or before the 20th day of the following month. Otherwise, file quarterly – due on or before the last day of the month following the close of the calendar quarter.
2. Taxes must be withheld on employees 16 years of age and older.

KENT –

If withholding amount per month is \$200 or more, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the end of the month following the close of each quarter.

KETTLERSVILLE –

1. All filings may be made quarterly, regardless of the amount withheld - due on or before the last day of the following month.
2. Taxes must be withheld on employees 17 years of age and older.

LOCKLAND –

- If withholding amount per month is:
1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
 2. More than \$1,000, file monthly – due on or before the last day of the following month.
 3. The under 18 rule does not apply.
Taxes must be withheld regardless of age.

LOVELAND –

- If withholding amount per month is:
1. Less than \$300, file quarterly – due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the last day of the following month.
 2. The under 18 rule does not apply.
Taxes must be withheld regardless of age.

2012 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	* ADDYSTON	1.00	291	FAIRPORT HARBOR	2.00	505	MILAN	1.00	704	SABINA	1.00
022	ADELPHI	1.00	300	FAIRVIEW PARK	2.00	513	CITY OF MILFORD	1.00	701	SAINT CLAIRSVILLE	0.75
015	ANDOVER	1.50	304	FORT JENNINGS	1.00	523	CITY OF MILFORD JEDD	1.00	707	SAINT PARIS	1.00
031	ANTWERP	1.00	308	FREDERICKTOWN	1.00	613	* CITY OF MILFORD JEDD II	1.00	712	SALINEVILLE	1.00
013	ARLINGTON HEIGHTS	2.10	310	FREMONT	1.50	507	MILFORD CENTER	1.00	710	SANDUSKY	1.00
006	ASHVILLE	1.00	316	GAHANNA	1.50	558	MILLER CITY	1.00	711	SARDINIA	1.00
010	AURORA	2.00	319	GALENA	1.00	502	MINERAL CITY	1.00	720	SEVEN HILLS	2.00
020	AVON	1.75	317	GALION	2.00	509	MINERVA PARK	1.00	750	* SHAKER HEIGHTS	2.25
021	AVON LAKE	1.50	320	GARFIELD HEIGHTS	2.00	508	MINGO JUNCTION	2.00	749	SHAWNEE HILLS	2.00
029	* BALTIMORE	1.00	346	GIRARD	2.00	515	MOGADORE	2.25	751	SHEFFIELD LAKE	1.50
040	BAY VILLAGE	1.50	347	GLENWILLOW	2.00	520	MORELAND HILLS	1.00	752	SHEFFIELD VILLAGE	2.00
050	BEACHWOOD	2.00	350	GRAFTON	1.50	479	MOSCOW	1.00	748	SHERWOOD	1.00
051	BEACHWOOD EAST JEDD	2.00	357	GRANDVIEW HEIGHTS	2.50	528	MOUNT STERLING	1.00	756	SILVER LAKE	2.00
052	BEACHWOOD WEST JEDD	2.00	337	* GREENHILLS	1.50	535	NEW ALBANY	2.00	757	SILVERTON	1.25
054	BEAVERDAM	1.00	358	GROVE CITY	2.00	568	NEW BAVARIA	1.00	763	SOUTH CHARLESTON	1.00
065	BEDFORD HEIGHTS	2.00	339	* HARRISON	1.00	504	NEW BLOOMINGTON	1.00	770	SOUTH EUCLID	2.00
086	BELLEVEUE	1.50	329	* HARRISON TWP. JEDD	1.00	554	NEW FRANKLIN	1.00	776	* STEUBENVILLE	2.00
089	* BELPRE	1.00	326	* HARROD	1.00	524	NEW RICHMOND	1.00	764	STRATTON	1.00
090	BENTLEYVILLE	1.00	364	HASKINS	1.00	525	NEW WATERFORD	1.00	775	STREETSBORO	2.00
100	BEREA	2.00	370	HIGHLAND HEIGHTS	2.00	540	NEWBURGH HEIGHTS	2.00	780	STRONGSVILLE	2.00
102	BETTSVILLE	1.00	371	HILLIARD	2.00	562	* NEWCOMERSTOWN	2.00	733	* SUGARCREEK	1.50
104	* BEXLEY	2.50	378	HUDSON	2.00	561	NEWTOWN	1.00	742	* SUGAR GROVE	0.75
095	* BLOOMINGDALE	1.00	385	HURON	1.00	549	NORTH LEWISBURG	1.00	779	SUNBURY	1.00
110	BOSTON HEIGHTS	2.00	390	INDEPENDENCE	2.00	550	NORTH OLMSTED	2.00	784	SWANTON	1.25
130	BRECKSVILLE	2.00	340	JACKSON CENTER	1.50	565	* NORTH RIDGEVILLE	1.00	783	TALLMADGE	2.00
132	* BREMEN	1.00	313	* JERRY CITY	1.00	570	NORTH ROYALTON	2.00	728	THURSTON	1.00
137	* BRIMFIELD TOWNSHIP / TALLMADGE JEDD	1.00	377	JEWETT	1.00	580	OAKWOOD VILLAGE	2.50	794	TONTOGANY	1.00
140	BROADVIEW HEIGHTS	2.00	386	JOHNSTOWN	1.00	585	OBERLIN	1.90	792	TORONTO	2.00
150	BROOKLYN	2.50	392	KENT	2.00	590	OLMSTED FALLS	1.50	801	TREMONT CITY	1.00
160	BROOKLYN HEIGHTS	2.00	412	* KETTLERSVILLE	1.00	589	OLMSTED JEDD	1.50	790	TWINSBURG	2.25
162	CAIRO	0.50	394	KILLBUCK	1.00	600	ORANGE VILLAGE	2.00	797	UHRICHSVILLE	1.75
167	CAMPBELL	2.50	398	KIRTLAND	2.00	601	ORANGE-CHAGRIN-HIGHLANDS JEDD	2.00	800	UNIVERSITY HEIGHTS	2.50
168	CARDINGTON	1.00	327	LAGRANGE	1.50				802	UPPER ARLINGTON	2.00
202	* CARROLL	0.75	401	* LAKELINE	1.00	606	OTTAWA	1.00	806	URBANCREST	2.00
195	CECIL	1.00	407	LAKEMORE	2.00	609	OXFORD	2.00	743	* VALLEYVIEW (FRANKLIN)	1.00
192	CEDARVILLE	1.00	424	* LEIPSIC	1.50	610	* PAINESVILLE	2.00	810	VALLEY VIEW (CUYAHOGA)	2.00
194	CENTERBURG	1.00	427	LITHOPOLIS	1.00	581	* PAINESVILLE CONCORD JEDD	1.75	815	VERMILION	1.00
180	CHAGRIN FALLS	1.50	426	LOCKBOURNE	1.00	619	PATASKALA	1.00	821	WAKEMAN	1.00
185	CHARDON	2.00	436	LOCKLAND	2.10	650	PEPPER PIKE	1.00	808	* WATERVILLE	2.00
190	CIRCLEVILLE	1.50	440	LOVELAND	1.00	654	PERRY	1.00	827	WAYNESVILLE	1.00
193	* CLAYTON	1.50	450	LYNDHURST	1.50	664	PERRY JEDD	1.00	833	* WELLINGTON	1.00
197	* CLAYTON JEDD	1.50	451	MACEDONIA	2.25	637	PIKETON	1.00	834	WELLSTON	1.00
210	CLEVELAND HEIGHTS	2.00		MACEDONIA / NORTHFIELD CENTER TWP. JEDD	2.25	640	PLAIN CITY	1.00	839	WELLSVILLE	1.00
159	* CLINTON	1.00	454	MAINEVILLE	1.00	644	PLEASANT HILL	0.75	841	WEST ELKTON	1.00
224	COMMERCIAL POINT	1.00	456	LOCKBOURNE	1.00	644	PORTAGE	1.00	850	* WEST MANSFIELD	1.00
226	* CONTINENTAL	1.00	460	VILLAGE OF MANCHESTER	1.00	648	POWELL	0.75	840	WESTLAKE	1.50
223	CORWIN	0.50	466	MAPLE HEIGHTS	2.50	645	POWHATAN POINT	0.75	842	WESTON	1.00
250	CUYAHOGA HEIGHTS	2.00	480	MARTINS FERRY	0.75	643	QUINCY	1.00	864	* WILLIAMSBURG	1.00
251	* DANVILLE	1.00	485	MAYFIELD HEIGHTS	1.00	660	REMINDERVILLE	1.50	870	WILLOUGHBY	2.00
256	* DENNISON	2.00	475	MAYFIELD VILLAGE	2.00	661	REMINDERVILLE / TWINSBURG TWP. JEDD	1.50	880	WILLOUGHBY HILLS	2.00
270	EAST CLEVELAND	2.00	486	MCCLURE	1.00				890	WILLOWICK	2.00
268	EAST PALESTINE	1.00	489	MECHANICSBURG	1.00	662	REYNOLDSBURG	1.50	892	WILLSHIRE	1.00
292	EATON JEDD	1.75	490	MELROSE	1.00	663	REYNOLDSBURG E-ZONE	1.50	894	WINTERSVILLE	1.00
271	EDISON	0.50	496	MENTOR	2.00	670	RICHMOND HEIGHTS	2.00	900	WOODMERE	2.50
277	ELYRIA	1.75	499	METAMORA	1.00	671	RICHWOOD	1.00	901	WOODSTOCK	1.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA JEDD	1.75	500	MIDDLE POINT	1.50	669	RIDGEWAY	0.50	904	WORTHINGTON	2.50
287	FAIRBORN	1.50	503	MIDDLEBURG HEIGHTS	2.00	672	RIPLEY	1.00	906	YELLOW SPRINGS	1.50
			501	MIDDLEPORT	1.00	680	RIVERSIDE	1.50	907	YOUNGSTOWN	2.75
				MIFFLIN	1.00	703	ROSSFORD	2.25	908	YOUNG GIRARD JEDZ	2.75

*ADDYSTON TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-13
 *BALTIMORE NEW MEMBER AS OF 9-1-11
 *BELPRE NEW MEMBER AS OF 1-1-12
 *BEXLEY TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 1-1-12
 *BLOOMINGDALE NEW MEMBER AS OF 1-1-12
 *BREMEN NEW MEMBER AS OF 12-1-11
 *BRIMFIELD TOWNSHIP / TALLMADGE JEDD TAX RATE CHANGE FROM 0.75% TO 1.00% AS OF 1-1-12
 *CARROLL NEW MEMBER AS OF 9-1-11
 *CLAYTON & CLAYTON JEDD LEAVING RITA 12-31-12

*CLINTON NEW MEMBER & NEW TAX AS OF 1-1-12
 *CONTINENTAL NEW MEMBER & NEW TAX AS OF 1-1-12
 *DANVILLE NEW MEMBER AS OF 7-1-12
 *DENNISON NEW MEMBER AS OF 12-1-12
 *GREENHILLS NEW MEMBER AS OF 9-1-11
 *HARRISON NEW MEMBER AS OF 11-1-11
 *HARRISON TWP. JEDD NEW MEMBER AS OF 11-1-11
 *HARROD NEW MEMBER & NEW TAX AS OF 1-1-12
 *JERRY CITY NEW MEMBER & NEW TAX AS OF 1-1-13

*KETTLERSVILLE REPEALED TAX AS OF 1-1-13
 *LAKELINE NEW MEMBER & NEW TAX AS OF 1-1-12
 *LEIPSIC NEW MEMBER AS OF 1-1-12
 *CITY OF MILFORD JEDD II NEW MEMBER AS OF 5-1-12
 *NEWCOMERSTOWN NEW MEMBER AS OF 10-1-11
 *NORTH RIDGEVILLE NEW MEMBER AS OF 1-1-13
 *PAINESVILLE NEW MEMBER AS OF 1-1-13
 *PAINESVILLE CONCORD JEDD NEW MEMBER AS OF 1-1-13

*SHAKER HEIGHTS TAX RATE CHANGE FROM 1.75% TO 2.25% AS OF 10-1-12
 *STEUBENVILLE TAX RATE CHANGE FROM 1.70% TO 2.00% AS OF 8-3-11
 *SUGARCREEK NEW MEMBER AS OF 9-1-12
 *SUGAR GROVE NEW MEMBER AS OF 9-1-11
 *VALLEYVIEW (FRANKLIN) NEW MEMBER & NEW TAX AS OF 1-1-12
 *WATERVILLE NEW MEMBER AS OF 1-1-13
 *WELLINGTON NEW MEMBER AS OF 1-1-13
 *WEST MANSFIELD NEW MEMBER & NEW TAX AS OF 1-1-13
 *WILLIAMSBURG NEW MEMBER AS OF 12-1-11