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INSTRUCTION BOOKLET FOR NET PROFIT TAX RETURNS 2011

Filing Requirements

Every corporation, partnership, trust, or estate whether a resident or non-resident that conducts business in a R.I.T.A. municipality must file a return and pay tax on the net profit.

When to File

Generally, a business must file its income tax return on or before the fifteenth (15th) day of the fourth (4th) month following the end of the taxpayer's taxable year.

Where to File

Forms may be mailed to R.I.T.A., P.O. Box 89475, Cleveland, OH 44101-6475, or delivered to the office of the Regional Income Tax Agency.

Extensions of Time to File

A federal extension will extend the municipal due date to the last day of the month following the month to which the due date of the federal return has been extended. A copy of the federal extension must be filed on or before the original due date for filing the return. For good cause, an extension may be granted by the Administrator. Make written request on or before the due date stating reason for extension.



Extensions of time to file have no effect on the due dates of estimated taxes. If you are requesting an extension of time to file your Net Profit Tax Return (Form 27) you should file a Declaration of Estimated Municipal Tax on Net Profits (Form 20) on or before the fifteenth (15th) day of the fourth (4th) month of your tax year.

Rounding Off to Whole Dollars

A business can round off cents on its return and schedules. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar.

Penalty and Interest

In accordance with the law, penalty and interest is charged on taxes (including estimated taxes) paid late even if an extension of time to file is granted. Penalties may also be charged for failing to file a return when due.

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.

Uniform Definition of Net Profits

Ohio law creates a uniform definition of taxable income for net profit tax returns, effective for taxable year 2004. This definition can be found on our web site www.ritaohio.com under the heading of "HB 95 Amendments to Municipal Income Tax" or refer to Ohio Revised Code § 718.01. Refer to the Adjusted Federal Taxable Income (AFTI) worksheet found on Page 3 of Form 27 or at www.ritaohio.com to determine the AFTI as it pertains to a taxpayer that is not a C Corporation and is not an individual, and who must compute FTI as if the taxpayer were a C Corporation.

Name and Address

Print your company name, address, federal identification number, or make needed correction if already printed.

Line 1. Federal Taxable Income

Indicate your C Corporation Federal Taxable Income (FTI), or the equivalent on Line 1. Refer to the AFTI worksheet found on Page 3 of Form 27 or at www.ritaohio.com to determine the starting FTI. A taxpayer that is not a C Corporation and is not an individual, must compute FTI as if the taxpayer were a C Corporation).

Line 3B. Amount Allocable to R.I.T.A.

If the business operates strictly within one R.I.T.A. municipality, enter 100% as the percentage and enter the amount on Line 3B. Otherwise, enter the average percentage from Page 4, Schedule Y, Step 5. **You must complete Schedule B on Page 2 for any amount shown on Line 3B.** The Ohio Revised Code requires that Schedule Y be the default method used to determine the percentage of income attributable to R.I.T.A. municipalities by business entities conducting business activity both within and outside R.I.T.A. municipalities.

Per ORC §718.02 (E), when computing taxable income allocable to Brooklyn, Chardon, and Oberlin, add back the income apportioned to each of these municipalities in the amount of the stock option income that is exempt from each municipality's withholding (attach schedule).

Schedule B. Distribution of Profit within R.I.T.A. Municipalities

If the amount of income (loss) and tax reported on Lines 3B and 5 of this form are to be allocated to any R.I.T.A. municipality, you must fill in the names of all the R.I.T.A. municipalities in which you conducted business along with the amount of taxable income (loss) and tax due to each one. The total tax distribution in Schedule B must equal the total tax due shown on Page 1, Line 5. Attach a schedule if you need more space.



Failure to allocate a loss shown on Page 1, Line 3B may affect your ability to claim a net operating loss carryover in future years.

Schedule X. Reconciliation with Federal Income Tax Return

This schedule is used for the purpose of making adjustments when total income (Line 1) includes income not taxable and/or items not deductible for municipal purposes. Enter the amounts of any such items in Schedule X and carry totals, Line G and Line Q, respectively to Lines (2A) and (2B).

Line A. Section 1221 & 1231 Losses

Report all losses (ordinary & capital) directly related to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code (IRC). Losses related to Section 1221 assets are normally reported on Schedule D while losses related to Section 1231 assets are normally reported on Federal Form 4797.

Line B. Taxes Based on Income

Include foreign, state, local, and other taxes based on income.

Line C. 5% of Certain Intangible Income

Multiply Schedule X, Line O, (if used), by 5%.

Line D. Certain Owner Compensation

For use by taxpayers that are not C Corporations and are not individuals. Ohio law prohibits taxpayers that are not C Corporations and not individuals from claiming a deduction for payments to a qualified self-employed retirement plan, payments for health or life insurance for an owner or owner-employee, or federal self-employment tax. Report all such payments here.

Line E. REIT & RIC Adjustments

A real estate investment trust or regulated investment company must report all dividends, distributions, or amounts set aside for the benefit of investors included in Page 1, Line 1.

Line N. Certain Section 1221 & 1231 Gains

Report all income and gains directly related to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the IRC. (NOTE: Do not include income or gain described in Section 1245 or 1250 of the IRC).

Line P. Other Items Not Taxable

Use this line to report previously taxed pass-through income/(loss) from another business entity that was subject to municipal income tax (or would have been subject to municipal tax, if not a loss). Indicate the Federal Identification Number of the business that originated the pass-through income. Do not include or take credit for tax paid by the business that generated the pass-through income. Use this line to report income not reported on another line of Schedule X or the AFTI Worksheet which R.I.T.A. municipalities are specifically prohibited from taxing. Also include a copy of the K-1 issued along with a statement indicating which municipality the income (loss) was reported. Note: "Cancellation of indebtedness" and wage adjustments associated with federal work and job credits are included as income under federal code. ORC § 718.01 does not permit deductions of cancellation of indebtedness and wage adjustments associated with federal work and job credits under (AFTI).

AFTI Worksheet

Ohio law creates a uniform definition of taxable income for net profit tax returns, effective for taxable years beginning on or after January 1, 2004. This definition can be found on our web site www.ritaohio.com under the heading of "HB 95" or refer to Ohio Revised Code § 718.01. A taxpayer that is not a C Corporation and is not an individual must make the adjustments below.

Line B. Section 179 Adjustment

Add federal Section 179 depreciation in excess of what would be allowed for federal tax purposes if the taxpayer were a C Corporation. Excess Section 179 expenses should be carried forward to subsequent years. Subtract Section 179 depreciation carried over from prior years to the same extent as would be allowed if a C Corporation. Attach a schedule showing your carry forwards for municipal tax purposes.

Line C. Charitable Contribution Adjustment

Add charitable contributions in excess of what would be allowed for federal tax purposes if the taxpayer were a C Corporation. Excess charitable contributions should be carried forward to subsequent years. Subtract charitable contributions carried over from prior years to the same extent as would be allowed if a C Corporation. Attach a schedule showing your carry forwards for municipal tax purposes.

Sch. Y. Business Apportionment Formula

A Business Apportionment Formula consisting of the average original cost of real and tangible personal property, gross receipts, and wages paid must be used by business entities not required to pay tax on entire net profits, by reason of doing business both within and without of R.I.T.A. municipalities. (ORC § 718.02) However, if the Business Apportionment Formula does not produce an equitable result, another basis (for example the Books and Records) may be substituted following the process outlined in Section 3:02 of R.I.T.A.'s Rules and Regulations. NOTE: Sales and gross receipts in R.I.T.A. municipalities (Step 3) means:

1. All sales of tangible personal property which is shipped from a R.I.T.A. municipality to purchasers outside of a R.I.T.A. municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
2. All sales of tangible personal property which is delivered within a R.I.T.A. municipality regardless of where title passes, even though transported from a point outside a R.I.T.A. municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
3. All sales of tangible personal property which is delivered within a R.I.T.A. municipality regardless of where title passes, if shipped or delivered from a stock of goods within a R.I.T.A. municipality.

Schedule Y-1. Reconciliation of Y Wages to Withholding Returns

Use this schedule to reconcile workplace wages, salaries, etc. allocated to R.I.T.A. municipalities on Schedule Y with the amounts reported on your withholding returns filed for the tax year covered by this return.

Line 1. Withholding Return Wages

A calendar year taxpayer must use the workplace wages reported on their annual Reconciliation of Income Tax Withheld (Form 17). A fiscal year taxpayer must use the sum of the wages reported on the Form 11 withholding statements that correspond to the fiscal year.

Line 2. Explanation of Discrepancy

Provide an explanation on Line 2 if the overall discrepancy is: (1) greater than 10% of the total workplace wages reported; or (2) greater than \$5,000. If you are reporting workplace wages for multiple R.I.T.A. municipalities apply the 10% / \$5,000 thresholds to each municipality.

Schedule Z. Pass-Through Distributive Shares of Net Income

All pass-through entities must attach a schedule showing each partner's/shareholder's name, social security number, distributive share, guaranteed payments (if applicable) and taxable percentage. The amounts reported on this schedule must correspond with the amounts reported on your federal return. Attach a schedule if you need more space.

Consolidated Returns

Taxpayers filing consolidated returns must include copies of the Consolidation schedules attached to their federal returns when filing their Form 27. Once an election is made to file a consolidated return, permission is needed to file separately in future years.

When a Return is Not Required

Nonprofit businesses (as defined in IRC Section 501c) are not required to file an annual return if a copy of the organization's approved IRS determination letter is on file with R.I.T.A. However, should such a business have unrelated business income, said business is required to file a municipal return and pay tax thereon.

Line 3C. Allowable Net Operating Loss

The following municipalities prohibit net operating loss carryovers:

BEXLEY, BRIMFIELD / TALLMADGE JEDD, CIRCLEVILLE, CLINTON, DANVILLE, DENNISON, EAST PALESTINE, EDISON, FAIRBORN, FREDERICKTOWN, FREMONT, GAHANNA, GALION, GIRARD, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY, HILLIARD, JOHNSTOWN, LAKEMORE, LITHOPOLIS, LOCKBOURNE, MECHANICSBURG, MIDDLEPORT, MIFFLIN, MINGO JUNCTION, NEW ALBANY, NEW FRANKLIN, NEW WATERFORD, PATASKALA, PIKETON, POWELL, REYNOLDSBURG, RICHWOOD, SANDUSKY, SHAWNEE HILLS, SHEFFIELD LAKE, SILVERTON, SUGAR GROVE, SUNBURY, TALLMADGE, THURSTON, TORONTO, TREMONT CITY, TWINSBURG, UHRICHVILLE, UPPER ARLINGTON, URBANCREST, WELLSVILLE, WILLSHIRE, WORTHINGTON, and YELLOW SPRINGS.

BALTIMORE, BELLEVUE, and MAPLE HEIGHTS allow a net operating loss to be carried forward for a maximum of one (1) year.

BOSTON HEIGHTS, CORWIN, GREENHILLS, HARRISON, HARRISON TWP. JEDD, OBERLIN, OXFORD, RIVERSIDE, VERMILION, WELLINGTON, and WILLIAMSBURG allow a net operating loss to be carried forward a maximum of three (3) years.

JEWETT allows a net operating loss to be carried forward for a maximum of seven (7) years.

All other R.I.T.A. municipalities allow a net operating loss to be carried forward for a maximum of five (5) years.

HOW TO TREAT A NET OPERATING LOSS:

The portion of a net operating loss sustained in any taxable year, allowable to a R.I.T.A. municipality may be applied against the portion of the profit of the succeeding year(s) allocable to a R.I.T.A. municipality until exhausted or expired. No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocated to a R.I.T.A. municipality in the same manner as provided herein for allocating net profits to the taxing municipality.

A municipality specific worksheet or schedule is required to support an operating loss claimed on the return. The net operating loss of a business which loses its identity through merger, consolidation, etc. shall be allowed as a loss carry-forward deduction to the surviving business entity to the extent permitted by the Internal Revenue Code.

Line 5. Municipal Tax Due

You must complete Schedule B on Page 2 for any amount shown on Line 5. See back page for tax rates or go to www.ritaohio.com to obtain current rates.

Line 6A. Payments on Declarations of Estimated Municipal Tax

Enter estimated payments made to R.I.T.A. municipalities for this taxable year.

Line 6B. Amount of Previous Year Credits

Enter credit from prior year(s). (This should be the overpayment you indicated on the prior year return to be credited against this year's tax).

Line 7A. Balance Due

If Line 5 is greater than Line 6C, enter the difference here. Remittance in this amount must accompany the return when filed. If this amount is less than \$1, (for Ashville \$5, Beaverdam \$2, Bellevue \$3, Brimfield / Tallmadge JEDD \$5, Cairo \$5, Commercial Point \$5, Fairborn \$5, Harrison \$5, Harrison Twp. JEDD \$5, Lockland \$5, Loveland \$5, Loveland \$2, Macedonia \$2, Macedonia / Northfield Ctr. Twp. JEDD \$2, Maineville \$5, Village of Manchester \$10.01, Milford \$5, Oberlin \$5, Oxford \$5, Pataskala \$5, Ripley \$5, Sardinia \$5, Swanton \$5, Tallmadge \$5, Twinsburg \$5, and Waterville \$5), you do not have to pay.

Line 7B. Overpayment Claimed

If Line 6C is greater than Line 5, enter the difference here. This amount will be transferred as a credit unless you request a refund. Refunds of less than \$1, (for Ashville \$5, Beaverdam \$2, Bellevue \$3, Brimfield / Tallmadge JEDD \$5, Cairo \$5, Commercial Point \$5, Fairborn \$5, Harrison \$5, Harrison Twp. JEDD \$5, Lockland \$5, Loveland \$2, Macedonia \$2, Macedonia / Northfield Ctr. Twp. JEDD \$2, Maineville \$5, Village of Manchester \$10.01, Milford \$5, Oberlin \$5, Oxford \$5, Pataskala \$5, Ripley \$5, Sardinia \$5, Swanton \$5, Tallmadge \$5, Twinsburg \$5, and Waterville \$5), are not made, per the municipality tax ordinance.

Do not split overpayment between credit and refund. If requesting a refund, please check the refund box on return envelope to expedite processing of the refund.

Line 8. Computation of Estimated Tax

The estimate is due on the fifteenth (15th) day of the fourth (4th) month following the end of the fiscal year.

A. Enter the computed, estimated taxable income and tax for each municipality in the space provided next to the name of that municipality. Then place the total estimated taxes on Line 8A.

B. Credit from prior year: If upon completion of your annual net profit Form 27 you have accrued a credit and did not request a refund, you may take that credit on Line 8B. Otherwise, place a zero on this line.

D. Enter the amount of estimated tax to be paid with this return. For your convenience, you may pay the full amount of total estimated tax due, (Line 8C), with this declaration. Otherwise, **1/4 of the estimated tax due must be remitted with this declaration** and the remaining amount will be billed to you in three equal installments.

For each R.I.T.A. municipality owed, if your estimated payments are not 90% of the tax due or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest assessments.

Quarterly payments of estimated tax must be made to each R.I.T.A. municipality regardless of the amount owed, except for the municipalities shown on Table A.

Line 9. Total Due

Print your federal employer identification number on your check or money order and make it payable to R.I.T.A. Sign and date Form 27 in the space provided. Enclose your check or money order with the Form 27 along with a copy of the federal return and supporting schedules as indicated below.

WHAT TO ATTACH TO YOUR RETURN:

Attach a complete copy of the Federal Form 1041, 1065, 1120, 1120-A, 1120-REIT, or 1120S as appropriate. Also attach copies of Schedule D, Schedule E, Form 4562, Form 4797, Form 8825, and any supporting statements for "other income", "taxes and licenses", "other expenses", and Schedule A "other costs". If applicable, attach copies of any K-1 schedules issued or received. If filing a consolidated return, attach copies of your federal consolidation schedules. If you issued any 1099-MISC forms, please attach copies of 1099's issued to Ohio residents (you may submit these copies on paper or on a CD using the Publication 1220 file format).

IF AMOUNT IS AT LEAST:	FOR THE FOLLOWING MUNICIPALITIES:	Table A. Municipalities with Estimated Tax Greater than Zero		
\$10	AVON BENTLEYVILLE BOSTON HEIGHTS BROADVIEW HEIGHTS BROOKLYN HEIGHTS CHAGRIN FALLS CUYAHOGA HEIGHTS	EAST CLEVELAND FAIRVIEW PARK HIGHLAND HEIGHTS HURON INDEPENDENCE KIRTLAND LYNDHURST	MAPLE HEIGHTS MAYFIELD VILLAGE MORELAND HILLS NEWBURGH HEIGHTS NORTH OLMSTED OLMSTED FALLS OLMSTED JEDD	PEPPER PIKE REMINDERVILLE REMINDERVILLE / TWINS. TWP. JEDD SEVEN HILLS STREETSBORO VALLEY VIEW WOODMERE
\$40	AVON LAKE SOUTH CHARLESTON	BLOOMINGDALE	NEWTOWN	SANDUSKY
\$50	AURORA BEREA GALENA GLENWILLOW	HUDSON MAYFIELD HEIGHTS MIDDLEBURGH HEIGHTS NORTH ROYALTON	OAKWOOD VILLAGE RIPLEY SHAKER HEIGHTS STRONGSVILLE	SUNBURY UNIVERSITY HEIGHTS WELLSTON WILLOWICK
\$60	KENT	MARTINS FERRY		
\$75	BRECKSVILLE			
\$100	ADELPHI ASHVILLE BAY VILLAGE BEDFORD HEIGHTS BELLEVUE BREMEN BROOKLYN CALDWELL CARDINGTON CENTERBURG CIRCLEVILLE CLEVELAND HEIGHTS CONTINENTAL DANVILLE EAST PALESTINE EATON JEDD EDISON ELYRIA	ELYRIA TWP. / CITY JEDD FAIRBORN FORT JENNINGS FREDERICKTOWN FREMONT GALION GRAFTON GRANDVIEW HEIGHTS GROVE CITY HARROD JACKSON CENTER JERRY CITY JOHNSTOWN LAKELINE LOCKBOURNE LOVELAND MAINEVILLE MECHANICSBURG	MELROSE MIFFLIN MILLER CITY MOSCOW NEW ALBANY NEW BAVARIA NEW RICHMOND NEWCOMERSTOWN NORTH LEWISBURG ORANGE VILLAGE OTTAWA PIKETON PLEASANT HILL POWELL QUINCY REYNOLDSBURG RICHMOND HEIGHTS ROSSFORD	SAINT CLAIRSVILLE SAINT PARIS SHEFFIELD VILLAGE SILVER LAKE SILVERTON SOUTH EUCLID STEBENVILLE STRATTON THURSTON TREMONT CITY TWINSBURG UPPER ARLINGTON VALLEYVIEW (FRANKLIN COUNTY) WAYNESVILLE WESTLAKE WESTON WORTHINGTON
\$200	BEXLEY GAHANNA	HASKINS	HILLIARD	WILLSHIRE
\$300	OBERLIN	WEST MANSFIELD		
\$400	ARLINGTON HEIGHTS	BRIMFIELD / TALLMADGE JEDD	TALLMADGE	
NOTE: BETTSVILLE, KILLBUCK, NEW WATERFORD, POWHATAN POINT, SWANTON, & WELLINGTON - NO MINIMUM ESTIMATES ARE REQUIRED.				

2011 NET PROFIT TAX TABLE

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
018	* ADDYSTON	1.00	370	HIGHLAND HEIGHTS	2.00	664	PERRY JEDD	1.00
022	ADELPHI	1.00	371	HILLIARD	2.00	637	PIKETON	1.00
015	ANDOVER	1.50	378	HUDSON	2.00	640	PLAIN CITY	1.00
031	* ANTWERP	1.00	385	HURON	1.00	641	PLEASANT HILL	0.75
013	ARLINGTON HEIGHTS	2.10	390	INDEPENDENCE	2.00	644	PORTAGE	1.00
006	ASHVILLE	1.00	340	JACKSON CENTER	1.50	648	POWELL	0.75
010	AURORA	2.00	313	* JERRY CITY	1.00	645	POWHATAN POINT	0.75
020	AVON	1.75	377	JEWETT	1.00	643	QUINCY	1.00
021	AVON LAKE	1.50	386	JOHNSTOWN	1.00	660	REMINDERVILLE	1.50
029	* BALTIMORE	1.00	392	KENT	2.00	661	REMINDERVILLE /	
040	BAY VILLAGE	1.50	338	* KETTLERSVILLE	1.00		TWINSBURG TWP. JEDD	1.50
050	* BEACHWOOD	2.00	412	KILLBUCK	1.00	662	REYNOLDSBURG	1.50
054	BEAVERDAM	1.00	394	KIRTLAND	2.00	670	RICHMOND HEIGHTS	2.00
065	BEDFORD HEIGHTS	2.00	398	LAGRANGE	1.50	671	RICHWOOD	1.00
086	BELLEVUE	1.50	327	* LAKELINE	1.00	669	RIDGEWAY	0.50
089	* BELPRE	1.00	401	LAKEMORE	2.00	672	RIPLEY	1.00
090	BENTLEYVILLE	1.00	407	* LEIPSIK	1.50	680	RIVERSIDE	1.50
100	BEREA	2.00	424	LITHOPOLIS	1.00	703	ROSSFORD	2.25
102	BETTSVILLE	1.00	427	LOCKBOURNE	1.00	704	SABINA	1.00
104	* BEXLEY	2.00	426	LOCKLAND	2.10	701	* SAINT CLAIRSVILLE	0.75
095	* BLOOMINGDALE	1.00	436	LOVELAND	1.00	707	SAINT PARIS	1.00
110	BOSTON HEIGHTS	2.00	440	LYNDHURST	1.50	712	SALINEVILLE	1.00
130	BRECKSVILLE	2.00	450	* MACEDONIA	2.25	710	SANDUSKY	1.00
132	* BREMEN	1.00	451	* MACEDONIA / NORTHFIELD		711	SARDINIA	1.00
137	* BRIMFIELD TOWNSHIP /			CENTER TWP. JEDD	2.25	720	SEVEN HILLS	2.00
	TALLMADGE JEDD	0.75	454	MAINEVILLE	1.00	750	* SHAKER HEIGHTS	1.75
140	BROADVIEW HEIGHTS	2.00	456	VILLAGE OF MANCHESTER	1.00	749	SHAWNEE HILLS	2.00
150	BROOKLYN	2.50	460	MAPLE HEIGHTS	2.50	751	SHEFFIELD LAKE	1.50
160	BROOKLYN HEIGHTS	2.00	466	MARTINS FERRY	0.75	752	SHEFFIELD VILLAGE	2.00
162	* CAIRO	0.50	480	MAYFIELD HEIGHTS	1.00	748	SHERWOOD	1.00
167	CAMPBELL	2.50	485	MAYFIELD VILLAGE	2.00	756	SILVER LAKE	2.00
168	CARDINGTON	1.00	475	MCCLURE	1.00	757	SILVERTON	1.25
202	* CARROLL	0.75	486	MECHANICSBURG	1.00	763	SOUTH CHARLESTON	1.00
195	CECIL	1.00	489	MELROSE	1.00	770	SOUTH EUCLID	2.00
192	CEDARVILLE	1.00	490	MENTOR	2.00	776	* STEUBENVILLE	2.00
194	CENTERBURG	1.00	496	METAMORA	1.00	764	STRATTON	1.00
180	CHAGRIN FALLS	1.50	499	MIDDLE POINT	1.50	775	STREETSBORO	2.00
185	* CHARDON	2.00	500	MIDDLEBURG HEIGHTS	2.00	780	STRONGSVILLE	2.00
190	CIRCLEVILLE	1.50	503	MIDDLEPORT	1.00	733	* SUGARCREEK	1.50
193	* CLAYTON	1.50	501	* MIFFLIN	1.00	742	* SUGAR GROVE	0.75
197	* CLAYTON JEDD	1.50	505	MILAN	1.00	779	SUNBURY	1.00
210	* CLEVELAND HEIGHTS	2.00	513	CITY OF MILFORD	1.00	784	SWANTON	1.25
159	* CLINTON	1.00	507	MILFORD CENTER	1.00	783	TALLMADGE	2.00
224	COMMERCIAL POINT	1.00	558	* MILLER CITY	1.00	728	THURSTON	1.00
226	* CONTINENTAL	1.00	502	MINERAL CITY	1.00	794	TONTOGANY	1.00
223	CORWIN	0.50	509	MINERVA PARK	1.00	792	TORONTO	2.00
250	CUYAHOGA HEIGHTS	2.00	508	MINGO JUNCTION	2.00	801	TREMONT CITY	1.00
251	* DANVILLE	1.00	515	MOGADORE	2.25	790	TWINSBURG	2.25
256	* DENNISON	2.00	520	MORELAND HILLS	1.00	797	UHRICHSVILLE	1.75
270	EAST CLEVELAND	2.00	479	* MOSCOW	1.00	800	UNIVERSITY HEIGHTS	2.50
268	EAST PALESTINE	1.00	528	MOUNT STERLING	1.00	802	UPPER ARLINGTON	2.00
292	EATON JEDD	1.75	535	NEW ALBANY	2.00	806	URBANCREST	2.00
271	EDISON	0.50	568	* NEW BAVARIA	1.00	743	* VALLEYVIEW (FRANKLIN)	1.00
277	ELYRIA	1.75	504	NEW BLOOMINGTON	1.00	810	VALLEY VIEW (CUYAHOGA)	2.00
282	ELYRIA TOWNSHIP /		554	NEW FRANKLIN	1.00	815	VERMILION	1.00
	CITY OF ELYRIA JEDD	1.75	524	NEW RICHMOND	1.00	821	WAKEMAN	1.00
287	FAIRBORN	1.50	525	NEW WATERFORD	1.00	808	* WATERVILLE	2.00
291	FAIRPORT HARBOR	2.00	540	NEWBURGH HEIGHTS	2.00	827	WAYNESVILLE	1.00
300	FAIRVIEW PARK	2.00	562	* NEWCOMERSTOWN	2.00	833	* WELLINGTON	1.00
304	FORT JENNINGS	1.00	561	NEWTOWN	1.00	834	WELLSTON	1.00
308	FREDERICKTOWN	1.00	549	NORTH LEWISBURG	1.00	839	WELLSVILLE	1.00
310	FREMONT	1.50	550	NORTH OLMSTED	2.00	841	WEST ELKTON	1.00
316	GAHANNA	1.50	565	* NORTH RIDGEVILLE	1.00	850	* WEST MANSFIELD	1.00
319	GALENA	1.00	570	NORTH ROYALTON	2.00	840	WESTLAKE	1.50
317	GALION	2.00	580	OAKWOOD VILLAGE	2.50	842	WESTON	1.00
320	GARFIELD HEIGHTS	2.00	585	OBERLIN	1.90	864	* WILLIAMSBURG	1.00
346	GIRARD	2.00	590	OLMSTED FALLS	1.50	870	WILLOUGHBY	2.00
347	GLENWILLOW	2.00	589	OLMSTED JEDD	1.50	880	* WILLOUGHBY HILLS	2.00
350	GRAFTON	1.50	600	ORANGE VILLAGE	2.00	890	WILLOWICK	2.00
357	GRANDVIEW HEIGHTS	2.50	606	OTTAWA	1.00	892	WILLSHIRE	1.00
337	* GREENHILLS	1.50	609	* OXFORD	2.00	894	WINTERSVILLE	1.00
358	GROVE CITY	2.00	610	* PAINESVILLE	2.00	900	WOODMERE	2.50
339	* HARRISON	1.00	581	* PAINESVILLE CONCORD JEDD	1.75	901	WOODSTOCK	1.00
329	* HARRISON TWP. JEDD	1.00	619	PATASKALA	1.00	904	WORTHINGTON	2.50
326	* HARROD	1.00	650	PEPPER PIKE	1.00	906	YELLOW SPRINGS	1.50
364	HASKINS	1.00	654	PERRY	1.00	907	YOUNGSTOWN	2.75

*ADDYSTON TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-13
 *ANTWERP NEW MEMBER AS OF 1-1-11
 *BALTIMORE NEW MEMBER AS OF 9-1-11
 *BEACHWOOD TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-11
 *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
 *BREMAN 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
 *CAIRO NEW MEMBER AS OF 1-1-11
 *CARROLL NEW MEMBER AS OF 9-1-11
 *CHARDON NEW MEMBER AS OF 1-1-11
 *CLAYTON & CLAYTON JEDD LEAVING RITA 12-31-12
 *CLEVELAND HEIGHTS NEW MEMBER AS OF 7-1-11
 *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
 *LEIPSIK NEW MEMBER AS OF 1-1-12
 *MACEDONIA & MACEDONIA / N. CTR. TWP. JEDD TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 1-1-11
 *MIFFLIN NEW MEMBER & NEW TAX AS OF 1-1-11
 *MILLER CITY NEW MEMBER & NEW TAX AS OF 1-1-11
 *MOSCOW NEW MEMBER & NEW TAX AS OF 7-1-11
 *NEW BAVARIA NEW MEMBER & NEW TAX AS OF 7-1-11

*NEWCOMERSTOWN NEW MEMBER AS OF 10-1-11
 *NORTH RIDGEVILLE NEW MEMBER AS OF 1-1-13
 *OXFORD TAX RATE CHANGE FROM 1.75% TO 2.00% AS OF 1-1-11
 *PAINESVILLE NEW MEMBER AS OF 1-1-13
 *PAINESVILLE CONCORD JEDD NEW MEMBER AS OF 1-1-13
 *SAINT CLAIRSVILLE NEW MEMBER & NEW TAX AS OF 4-1-11
 *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
 *WILLOUGHBY HILLS TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-11