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# 2015 NET PROFIT INCOME TAX FORM 27 INSTRUCTION BOOKLET

## Filing Requirements

Every corporation, partnership, trust, or estate whether a resident or non-resident that conducts business in a RITA municipality must file a return and pay tax on the net profit. A disregarded entity or qualifying subchapter S subsidiary for federal income tax purposes is not considered the "taxpayer" under Ohio law. Instead, the "taxpayer" includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

## 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.

☐☐☐: **Calendar year end filers due April 18, 2016.**

## Where to File

Forms may be mailed with payment to: RITA, P.O. Box 94582, Cleveland, OH 44101-4582, without payment to: RITA, P.O. Box 89475, Cleveland, OH 44101-6475, or delivered to the office of the Regional Income Tax Agency.

## 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 RITA. However, should such a business have unrelated business income, said business is required to file a municipal return and pay tax thereon.

## 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 RITA. 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 charged to your account for a dishonored check or a check/electronic debit that cannot be processed. RITA 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 charged fees described above for any errors.**

## Uniform Definition of Net Profit

Ohio law creates a uniform definition of taxable income for net profit tax returns. This definition can be found under ORC § 718.01. Refer to the Adjusted Federal Taxable Income (AFTI) worksheet found on Page 3 of Form 27 or at [www.ritaohio.com](http://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.

## Small Employer

A small employer is an employer whose gross receipts totaled less than \$500,000 per H.B. 5.

## 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](http://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 RITA

If the business operates strictly within one RITA 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 RITA municipalities by business entities conducting business activity both within and outside RITA 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 Tax within RITA Municipalities

If the amount of income (loss) and tax reported on Lines 3B and 5 of this form are to be allocated to any RITA municipality, you must fill in the names of all the RITA municipalities in which you conducted business along with the amount of taxable income (loss) and tax due for 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 show on Page 1, Line 3B may affect your ability to claim a net operation 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 (Line1) 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 and 1231 Losses

Report all losses (ordinary and 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 Federal 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 and 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 and 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(s) described in Section 1245 or 1250 of the IRC. ORC §718.01 (E) requires all S-Corporations and partnerships to increase their Section 1250 gains by the adjustment all C Corporations must make under IRC Section 291.)

## 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 RITA 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. This definition can be found on our web site [www.ritaohio.com](http://www.ritaohio.com) under the Business Section, heading of "H.B. 95 – Uniform Provisions for Municipal Income Tax" or refer to ORC § 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.

## Line D. Other

Other Adjustments (Including any Section 754 depreciation claimed on a return other than the return of the purchasing partner per ORC § 718.01 (A)(1)(g).)

## Schedule 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 RITA 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 RITA's Rules and Regulations.

## Step 1. Property

The average original cost of real property and tangible personal property within RITA municipalities. Annual rental on rented or leased real property situated within city limits multiplied by 8.

## Step 2. Wages and Salaries

Wages, salaries and other compensation paid during the taxable period to W-2 employees for services performed within RITA municipalities except compensation exempt from municipal taxation under ORC§ 718.011.

## Step 3. Gross Receipts

Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the municipal corporation to total gross receipts of the business or profession during the same period from sales, rentals and services, where made or performed.

**Note: Sales and gross receipts in RITA municipalities means:**

1. All sales of tangible personal property which is shipped from a RITA municipality to purchasers outside of a RITA 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 RITA municipality regardless of where title passes, even though transported from a point outside a RITA 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 RITA municipality regardless of where title passes, if shipped or delivered from a stock of goods within a RITA municipality.

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

Use this schedule to reconcile workplace wages, salaries, etc. allocated to RITA 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 RITA 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.

## Line 3C. Allowable Net Operating Loss

The following municipalities prohibit net operating loss carryovers:  
BELLE CENTER, BELLEFONTAINE, BEXLEY, BRIMFIELD TWP. / TALLMADGE  
JEDD, CIRCLEVILLE, CLINTON, CLINTON TWP. / GRANDVIEW HTS. JEDZ,  
DANVILLE, DEGRAFF, DENNISON, EAST PALESTINE, EATON, EDGERTON,  
EDISON, FAIRBORN, FOSTORIA, FREDERICKTOWN, FREMONT, GAHANNA,  
GALION, GIRARD, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY,  
HILLIARD, HIRAM, JOHNSTOWN, LAKEMORE, LITHOPOLIS, LOCKBOURNE,  
MECHANICSBURG, MIDDLEPORT, MIFFLIN, MINGO JUNCTION,  
NEW ALBANY, NEW FRANKLIN, NEW WATERFORD, NORTH CANTON,  
PATASKALA, PIKETON, POWELL, REYNOLDSBURG, RICHWOOD,  
RIO GRANDE, RUSH TWP. / UHRICHSVILLE JEDD, SANDUSKY,  
SCIOTO TWP. JEDD, SHAWNEE HILLS, SHEFFIELD LAKE, SILVERTON,  
SUGAR GROVE, SUNBURY, TALLMADGE, THURSTON, TORONTO,  
TREMONT CITY, TWINSBURG, UHRICHSVILLE, UPPER ARLINGTON,  
URBANCREST, WELLSVILLE, WILLSHIRE, WORTHINGTON, and  
YELLOW SPRINGS.

BALTIMORE, BELLEVUE, EASTLAKE, 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**, MT. HEALTHY, NORWALK, OBERLIN, OXFORD, RIVERSIDE, SPRINGFIELD TWP. **JEDZ I**, 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.

MCDONALD allows a net operating loss to be carried forward for a maximum of ten (10) years.

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

**Per H.B. 5, every Ohio municipality with an income tax must allow losses incurred on or after January 1, 2017 to be carried forward for up to 5 years. The bill requires a 5-year phase in period at a rate of 50% each year through tax year 2022. Please visit RITA's website for more information.**

## HOW TO TREAT A NET OPERATING LOSS:

The portion of a net operating loss sustained in any taxable year, allowable to a RITA municipality may be applied against the portion of the profit of the succeeding year(s) allocable to a RITA 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 RITA 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](http://www.ritaohio.com) to obtain current rates.

## Line 6A. Payments on Declarations of Estimated Municipal Tax

Enter estimated payments made to RITA 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, Bellefontaine \$5, Bellevue \$3, Brimfield Twp. / Tallmadge JEDD \$5, Cairo \$5, Conesville \$2, Commercial Point \$5, Edgerton \$3, Fairborn \$5, Harrison \$5, Harrison Twp. JEDD \$5, Loveland \$2, Macedonia \$2, Macedonia / Northfield Ctr. Twp. JEDD \$2, Maineville \$5, Manchester (Adams) \$10.01, Milford \$5, Millersport \$10.01, North Canton \$2, Norwalk \$3, Oberlin \$5, Owensville \$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, Bellefontaine \$5, Bellevue \$3, Brimfield Twp. / Tallmadge JEDD \$5, Cairo \$5, Conesville \$2, Commercial Point \$5, Edgerton \$3, Fairborn \$5, Harrison \$5, Harrison Twp. JEDD \$5, Loveland \$2, Macedonia \$2, Macedonia / Northfield Ctr. Twp. JEDD \$2, Maineville \$5, Manchester (Adams) \$10.01, Milford \$5, Millersport \$10.01, North Canton \$2, Norwalk \$3, Oberlin \$5, Owensville \$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. If requesting a refund, please check the refund box on return envelope to expedite processing of the refund.

**Per H.B. 5 effective January 1, 2016, all RITA municipalities will not collect or refund amounts under \$10.01**

## 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 RITA 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 RITA municipality if the amount owed is greater than or equal to \$200.**

**Per H.B. 5 effective January 1, 2016 all RITA municipalities have a minimum estimate of \$200.**

## Line 9. Total Due

Print your federal employer identification number on your check or money order and make it payable to RITA. 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 1125-A, Form 4562, Form 4797, Form 8825, and any supporting statements for "other income", "taxes and licenses", "other expenses", and Form 1125-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).

2015 NET PROFIT TAX TABLE

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
018	ADDYSTON	1.50	269	* ELMWOOD PLACE	2.00	501	MIFFLIN	1.00	588	RIO GRANDE	1.50
022	ADELPHI	1.00	277	* ELYRIA	1.75	505	MILAN	1.00	672	RIPLEY	1.00
044	* AMANDA	1.00	282	* ELYRIA TWP. / ELYRIA JEDD	1.75	513	MILFORD	1.00	680	RIVERSIDE	1.50
039	AMSTERDAM	1.00	235	* EMPIRE	1.00	523	MILFORD JEDD	1.00	700	* ROCKY RIVER	2.00
015	ANDOVER	1.50	287	FAIRBORN	1.50	613	MILFORD JEDD II	1.00	703	ROSSFORD	2.25
031	ANTWERP	1.00	291	FAIRPORT HARBOR	2.00	622	MILFORD JEDD III	1.00	852	RUSH TWP. / UHRICHSVILLE JEDD	1.75
013	ARLINGTON HEIGHTS	2.10	300	FAIRVIEW PARK	2.00	623	MILFORD JEDD IV	1.00	704	SABINA	1.00
041	* ASHLEY	1.00	304	FORT JENNINGS	1.00	628	* MILFORD JEDD V	1.00	701	SAINTE CLAIRSVILLE	0.75
006	ASHVILLE	1.00	305	* FOSTORIA	2.00	507	MILFORD CENTER	1.00	707	SAINTE PARIS	1.00
010	AURORA	2.00	308	FREDERICKTOWN	1.00	558	MILLER CITY	1.00	712	SALINEVILLE	1.00
020	AVON	1.75	310	FREMONT	1.50	692	* MILLERSPORT	1.00	710	* SANDUSKY	1.25
021	AVON LAKE	1.50	316	GAHANNA	1.50	502	MINERAL CITY	1.00	711	SARDINIA	1.00
037	* BAINBRIDGE TWP. / SOLON JEDD	2.00	319	GALENA	1.00	509	* MINERVA PARK	2.00	716	* SCIOTO TWP. JEDD	2.00
029	BALTIMORE	1.00	317	GALION	2.00	508	MINGO JUNCTION	1.975	720	SEVEN HILLS	2.00
033	* BALTIC	1.00	320	GARFIELD HEIGHTS	2.00	515	MOGADORE	2.25	750	SHAKER HEIGHTS	2.25
040	BAY VILLAGE	1.50	346	GIRARD	2.00	520	MORELAND HILLS	1.00	749	SHAWNEE HILLS	2.00
050	BEACHWOOD	2.00	347	GLENWILLOW	2.00	617	MORRAL	1.00	751	SHEFFIELD LAKE	2.00
054	BEAVERDAM	1.00	350	GRAFTON	1.50	528	MOUNT STERLING	1.00	752	SHEFFIELD VILLAGE	2.00
065	BEDFORD HEIGHTS	2.00	357	GRANDVIEW HEIGHTS	2.50	331	MOUNT VICTORY	1.00	748	SHERWOOD	1.00
083	BELLE CENTER	1.00	294	GRATIS	1.00	527	* MT. HEALTHY	2.00	756	SILVER LAKE	2.00
087	* BELLEFONTAINE	1.333	337	GREENHILLS	1.50	535	NEW ALBANY	2.00	757	SILVERTON	1.25
086	BELLEVUE	1.50	358	GROVE CITY	2.00	568	NEW BAVARIA	1.00	760	* SOLON	2.00
089	BELPRE	1.00	339	HARRISON	1.00	504	NEW BLOOMINGTON	1.00	763	SOUTH CHARLESTON	1.00
090	BENTLEYVILLE	1.00	329	HARRISON TWP. JEDD	1.00	554	* NEW FRANKLIN	1.00	770	SOUTH EUCLID	2.00
100	BEREA	2.00	326	HARROD	1.00	524	NEW RICHMOND	1.00	769	SOUTH SOLON	1.00
116	* BETHEL	0.50	364	HASKINS	1.00	602	NEW RIEGEL	1.00	627	SPRINGFIELD TWP. JEDZ I	1.50
102	BETTSVILLE	1.00	370	HIGHLAND HEIGHTS	2.00	525	NEW WATERFORD	1.00	776	STUEBENVILLE	2.00
104	BEXLEY	2.50	371	HILLIARD	2.00	540	NEWBURGH HEIGHTS	2.00	764	STRATTON	1.00
096	BLOOMDALE	1.00	375	HIRAM	2.00	562	NEWCOMERSTOWN	2.00	775	STREETSBORO	2.00
095	BLOOMINGDALE	1.00	381	* HOLLAND	2.25	561	NEWTOWN	1.00	780	STRONGSVILLE	2.00
110	BOSTON HEIGHTS	2.00	244	* HOLLAND / SPRINGFIELD TWP. JEDZ	1.50	677	* NEY	1.00	742	SUGAR GROVE	0.75
117	* BOSTON TWP. / PENINSULA JEDD	2.00	431	HOPEDALE	1.00	546	* NORTH CANTON	1.50	733	SUGARCREEK	1.50
130	BRECKSVILLE	2.00	378	HUDSON	2.00	549	NORTH LEWISBURG	1.00	779	SUNBURY	1.00
132	BREMEN	1.00	385	HURON	1.00	550	NORTH OLMSTED	2.00	784	SWANTON	1.25
137	* BRIMFIELD TWP. / TALLMADGE JEDD	1.25	390	INDEPENDENCE	2.00	565	NORTH RIDGEVILLE	1.00	785	SYCAMORE	1.00
140	BROADVIEW HEIGHTS	2.00	340	JACKSON CENTER	1.50	621	NORTH ROBINSON	1.00	783	TALLMADGE	2.00
150	BROOKLYN	2.50	438	* JEFFERSONVILLE	1.00	570	NORTH ROYALTON	2.00	728	THURSTON	1.00
160	BROOKLYN HEIGHTS	2.00	313	JERRY CITY	1.00	543	* NORTHFIELD	2.00	727	TIRO	1.00
154	BUCKLAND	1.00	377	JEWETT	1.00	573	* NORWALK	1.50	794	TOONTOGANY	1.00
162	CAIRO	0.50	386	JOHNSTOWN	1.00	624	OAK HILL	0.50	792	TORONTO	2.00
232	CAMDEN	1.00	392	KENT	2.25	580	OAKWOOD VILLAGE (CUYAHOGA)	2.50	801	TREMONT CITY	1.00
167	CAMPBELL	2.50	412	KILLBUCK	1.00	585	* OBERLIN	2.50	855	* TRIMBLE	1.00
168	CARDINGTON	1.00	394	KIRTLAND	2.00	590	OLMSTED FALLS	1.50	790	TWINSBURG	2.00
202	CARROLL	0.75	398	LAGRANGE	1.50	589	OLMSTED JEDD	1.50	797	UHRICHSVILLE	1.75
204	CATAWA	1.00	327	LAKELINE	1.00	600	ORANGE VILLAGE	2.00	800	UNIVERSITY HEIGHTS	2.50
195	CECIL	1.00	401	LAKEMORE	2.00	606	OTTAWA	1.00	802	* UPPER ARLINGTON	2.50
192	* CEDARVILLE	1.25	424	* LITHOPOLIS	1.50	578	OWENSVILLE	1.00	806	URBANCREST	2.00
194	CENTERBURG	1.00	427	LOCKBOURNE	1.00	609	OXFORD	2.00	810	VALLEY VIEW (CUYAHOGA)	2.00
180	CHAGRIN FALLS	1.50	426	LOCKLAND	2.10	610	PAINESVILLE	2.00	743	VALLEYVIEW (FRANKLIN)	1.00
185	CHARDON	2.00	436	LOVELAND	1.00	581	PAINESVILLE / CONCORD JEDD	1.75	815	VERMILION	1.50
190	* CIRCLEVILLE	2.00	445	* LOWELLVILLE	2.00	619	PATASKALA	1.00	818	* WADSWORTH	1.40
151	* CIRCLEVILLE / PICKAWAY TWP. JEDD	2.00	440	* LYNDHURST	2.00	674	PATTERSON	1.00	821	WAKEMAN	1.00
237	* CLARKSVILLE	1.00	689	* LYONS	1.00	631	* PENINSULA	2.00	808	WATERVILLE	2.00
210	* CLEVELAND HEIGHTS	2.00	450	MACEDONIA	2.00	650	PEPPER PIKE	1.00	827	* WAYNESVILLE	1.00
159	CLINTON	1.00	451	MACEDONIA / NORTHFIELD		654	PERRY	2.00	833	WELLINGTON	1.00
293	CLINTON-TWP. / GRANDVIEW HTS. JEDZ	2.50		CENTER TWP. JEDD	2.00	664	PERRY JEDD	1.00	834	WELLSTON	1.00
224	* COMMERCIAL POINT	0.75	452	* MADISON	1.00	637	PIKETON	1.00	839	WELLSVILLE	1.00
236	* CONESVILLE	1.00	454	MAINEVILLE	1.00	640	* PLAIN CITY	1.00	841	WEST ELKTON	1.00
226	CONTINENTAL	1.00	456	MANCHESTER (ADAMS)	1.00	641	PLEASANT HILL	0.75	850	WEST MANSFIELD	1.00
223	CORWIN	0.50	460	MAPLE HEIGHTS	2.50	642	PLEASANTVILLE	1.00	840	WESTLAKE	1.50
250	CUYAHOGA HEIGHTS	2.00	466	MARTINS FERRY	1.00	644	PORTAGE	1.00	842	WESTON	1.00
251	* DANVILLE	1.00	480	MAYFIELD HEIGHTS	1.00	648	POWELL	0.75	864	WILLIAMSBURG	1.00
152	* DARBYVILLE	1.00	485	MAYFIELD VILLAGE	2.00	645	POWHATAN POINT	1.00	870	WILLOUGHBY	2.00
249	* DEGRAFF	1.00	475	MCCLURE	1.00	643	QUINCY	1.00	880	WILLOUGHBY HILLS	2.00
256	DENNISON	2.00	478	MCDONALD	2.00	657	* RAVENNA	2.25	890	WILLOWICK	2.00
270	EAST CLEVELAND	2.00	486	MECHANICSBURG	1.00	660	REMINDERVILLE	1.50	892	WILLSHIRE	1.00
268	EAST PALESTINE	1.00	489	MELROSE	1.00	661	REMINDERVILLE /		894	WINTERSVILLE	1.00
273	* EASTLAKE	2.00	490	MENTOR	2.00		TWINSBURG TWP. JEDD	1.50	900	WOODMERE	2.50
246	EATON	1.50	496	METAMORA	1.00	662	REYNOLDSBURG	1.50	901	WOODSTOCK	1.00
292	* EATON JEDD (LORAIN)	1.75	499	MIDDLE POINT	1.50	670	RICHMOND HEIGHTS	2.25	904	WORTHINGTON	2.50
248	* EDGERTON	1.75	500	MIDDLEBURG HEIGHTS	2.00	671	RICHWOOD	1.00	906	YELLOW SPRINGS	1.50
271	EDISON	0.50	503	MIDDLEPORT	1.00	669	RIDGEWAY	0.50	907	YOUNGSTOWN	2.75

\*AMANDA NEW MEMBER & NEW TAX AS OF 9-1-15  
 \*ASHLEY NEW MEMBER & NEW TAX AS OF 1-1-16  
 \*BAINBRIDGE TWP. / SOLON JEDD NEW MEMBER AS OF 1-1-15  
 \*BALTIC TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-16  
 \*BELLEFONTAINE NEW MEMBER AS OF 1-1-16  
 \*BETHEL NEW MEMBER & NEW TAX AS OF 1-1-16  
 \*BOSTON TWP. / PENINSULA JEDD NEW MEMBER AS OF 7-1-15  
 \*BRIMFIELD TWP. / TALLMADGE JEDD TAX RATE CHANGE FROM 1.00% TO 1.25% AS OF 1-1-15  
 \*CEDARVILLE TAX RATE CHANGE FROM 1.00% TO 1.25% AS OF 7-1-15  
 \*CIRCLEVILLE TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*CIRCLEVILLE / PICKAWAY TWP. JEDD NEW MEMBER & NEW TAX AS OF 11-1-16  
 \*CLARKSVILLE NEW MEMBER & NEW TAX AS OF 7-1-16  
 \*CLEVELAND HEIGHTS TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 1-1-16

\*COMMERCIAL POINT TAX RATE CHANGE FROM 1.00% TO 0.75% AS OF 1-1-15  
 \*CONESVILLE NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*DANVILLE TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-16  
 \*DARBYVILLE NEW MEMBER & NEW TAX AS OF 10-1-16  
 \*DEGRAFF NEW MEMBER AS OF 7-1-16  
 \*EASTLAKE NEW MEMBER AS OF 7-1-15  
 \*EATON JEDD TAX RATE CHANGE FROM 1.75% TO 2.25% AS OF 7-1-16  
 \*EDGERTON NEW MEMBER AS OF 9-1-16  
 \*ELMWOOD PLACE NEW MEMBER AS OF 7-1-16  
 \*ELYRIA & ELYRIA TWP. / ELYRIA JEDD TAX RATE CHANGE FROM 1.75% TO 2.25% AS OF 7-1-16  
 \*EMPIRE NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*FOSTORIA NEW MEMBER AS OF 10-1-16  
 \*HOLLAND NEW MEMBER AS OF 7-1-15  
 \*HOLLAND / SPRINGFIELD TWP. JEDZ NEW MEMBER AS OF 7-1-15  
 \*JEFFERSONVILLE NEW MEMBER AS OF 7-1-16

\*LITHOPOLIS TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-15  
 \*LOWELLVILLE NEW MEMBER AS OF 10-1-15  
 \*LYNDHURST TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*LYONS NEW MEMBER & NEW TAX AS OF 11-1-16  
 \*MADISON NEW MEMBER AS OF 1-1-17  
 \*MILFORD JEDD V NEW MEMBER AS OF TBD  
 \*MILLERSPORT NEW MEMBER & NEW TAX AS OF 7-1-16  
 \*MINERVA PARK TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-15  
 \*MT. HEALTHY TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*NEW FRANKLIN TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-17  
 \*NEY NEW MEMBER & NEW TAX AS OF 1-1-16  
 \*NORTH CANTON NEW MEMBER AS OF 1-1-16  
 \*NORTHFIELD NEW MEMBER AS OF 1-1-17  
 \*NORWALK NEW MEMBER AS OF 1-1-17  
 \*OBERLIN TAX RATE CHANGE FROM 1.90% TO 2.50% AS OF 1-1-15

\*PENINSULA NEW MEMBER AS OF 7-1-15  
 \*PLAIN CITY TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 7-1-16  
 \*RAVENNA NEW MEMBER AS OF 1-1-15 TAX RATE CHANGE FROM 2.25% TO 2.50% AS OF 5-1-16  
 \*ROCKY RIVER NEW MEMBER AS OF 1-1-16  
 \*SANDUSKY TAX RATE CHANGE FROM 1.00% TO 1.25% AS OF 1-1-15  
 \*SCIOTO TWP. JEDD NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*SOLON NEW MEMBER AS OF 1-1-15  
 \*TRIMBLE NEW MEMBER & NEW TAX AS OF 7-1-15  
 \*UPPER ARLINGTON TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 1-1-15  
 \*WADSWORTH NEW MEMBER AS OF 1-1-16  
 \*WAYNESVILLE TAX RATE CHANGE FROM 1.00% TO 0.50% AS OF 1-1-16