The Regional Income Tax Agency (RITA)

The Regional Income Tax Agency (RITA) collects and distributes income tax for the municipalities listed on page 8 of these instructions.

Instructions for Form 37

These instructions serve only as guidelines, any applicable municipal ordinances and/or rules & regulations take precedence.

General Information

Internet: Access the RITA website 24 hours a day, 7 days a week, at *www.ritaohio.com* to **e-File your return online free of charge**, download paper forms, and research frequently asked questions. You can also download the Auto Calculate Form 37 (requires Excel) to complete your return and mail it in. If you use the Auto Calculate Form 37, please be sure to review the instructions before starting.

Mail: Returns filed by mail must be postmarked no later than April 18th. See *Required Documention* on page 2 of these instructions for the documents that must be attached to the return.

Phone: For tax assistance or to order forms, contact our offices toll free at **Cleveland:** 800-860-7482, **Columbus:** 866-721-7482, **Youngstown:** 866-750-7482, **TDD:** 440-526-5332 Monday-Friday 8am to 5pm. Using our automated system 24 hours a day, you can verify the amount of estimated tax payments and credits on your account or make a payment by calling 440-526-0900 or 800-860-7482.

Stop-In: You can pick up forms and instructions or obtain assistance completing your return Monday-Friday 8am to 5pm at any of our locations: **Brecksville Office**, 10107 Brecksville Road, Brecksville, Ohio 44141, **Worthington Office**, 760 Lakeview Plaza Blvd., Suite 400, Worthington, Ohio 43085 or **Youngstown Office**, 20 Federal Plaza West, Suite M-14, Youngstown, Ohio 44503. For assistance in completing your RITA return, bring with you copies of all W-2 forms, federal schedules and proof of payment for tax paid to other cities, if applicable.

Filing Requirements

If you live in a RITA municipality during any part of the year, you must file a return with RITA unless you are eligible to file a Declaration of Exemption.

Non-residents must file Form 37 if they conducted business in a RITA municipality or earned wages in a RITA municipality from which no local tax with withheld. You conducted business in a RITA municipality if you earned self-employment, farm or rental income in a RITA municipality. You may owe municipal income tax to both the municipality where you lived (your resident municipality) and to the municipality where you worked or conducted business (your work municipality).

An annual return is required whether you have tax due or not. If you had no taxable income, complete an exemption form, which is available at www.ritaohio.com.

When to File

The filing deadline for Form 37 is April 18th for all RITA municipalities. If you file later than April 18th and did not file an extension, you may be subject to penalties and interest.

Extensions of Time to File

A copy of your federal extension filed with RITA no later than April 18th will extend the municipal filing due date to November 30. If you have an extension of time to file, the tax you owe is still due by April 18th. You may make a payment with your extension request.



Extensions of time to file have no effect on the due dates of the 2011 estimated taxes. If you file an extension request, your first 2011 estimated tax payment is still due April 18, 2011. If you file for an extension and you expect to owe estimated taxes for 2011, file Form 32, Declaration of Estimated Income Tax, with your first quarter estimated payment by April 18th. You can download a copy of Form 32 at <u>www.ritaohio.com</u>.

Penalty and Interest

In accordance with city ordinance, penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes for the current tax year. See the instructions for Line 20A for the minimum estimated tax requirements.

If your estimated payments are not equal to or greater than your prior year's total tax liability or 90% of your current year's total tax liability, you will be subject to penalty and interest assessments.

Refund or Credit

Indicate whether you want an overpayment of your 2010 tax to be credited towards your 2011 estimate or refunded to you by checking the appropriate box on the front page of Form 37.

Tax Refunds

If you are requesting a refund for:

- Overpayment of Estimated Tax Payments: complete Form 37 or 37B.
- Excess payroll withholding tax (including tax withheld for a person under 18 years of age): Complete Form 10A. Obtain forms at www.ritaohio.com.
- Employee Business Expenses, Form 2106: complete Form 10A.

Note: Refunds received from your work city may affect the tax due to your resident municipality.

Taxable Income

- Qualifying wages, which include: wages, salaries, commissions, stock options, severance pay, other compensation including fees, sick pay, bonuses and tips whether or not your W-2 form shows this income as taxable for local tax purposes. Your contributions to retirement plans, annuities, deferred compensation, 401k or individual retirement accounts are taxable whether or not your W-2 form shows this income as taxable. For most taxpayers, qualifying wages cannot be less than Medicare wages. For taxpayers receiving income related to stock options, qualifying wages cannot be less than the greater of the federal taxable wages or the Medicare wages shown on the W-2.
- Dividend and property distributions from Subchapter S corporations. Distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37. For exceptions, see the instructions for Schedule J, Line 24.
- Self-employment, farm income and a partner's share of a partnership's income.
- **Rents** and **lottery/gambling winnings** to the extent they are taxable as provided by ordinance. See the Special Notes at www.ritaohio.com for specific municipality information.
- Employer provided supplemental unemployment benefits (sub pay).
- Income from grazing, oil and gas rights.

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.

Non-Taxable Income

Income not taxed by municipalities includes: interest (1099-int), dividends (1099-div), Social Security, pension distributions, income from Board of Elections (voting booth), workers compensation, poor relief including state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age.



The following municipalities have exceptions to the under 18 years of age exemption, see the Special Notes at www.ritaohio.com for specific information: Addyston, Ashville, Avon Lake, Campbell,

Cardington, Cedarville, Commerical Point, Fairborn, Fremont, Girard, Jackson Center, Jewett, Kettlersville, Lithopolis, Lockland, McClure, Middleport, Milford, Ottawa, Oxford, Pataskala, Portage, Powhatan Point, Ripley, Riverside, Rossford, Saint Paris, Sheffield Lake, Silverton, Swanton, Tontogany, Weston, Wintersville, Yellow Springs and Youngstown.



The following municipalities have exceptions for filing and reporting income, see the Special Notes at www. ritaohio.com for specific information: Ashville, Bellevue, Cairo, Fairborn, Garfield Heights, Kent, Lockbourne, Lockbourne, Development Magadara, Devuged Village

Lockland, Milford Center, Mogadore, Oakwood Village, Reynoldsburg, Sandusky, Sherwood, Sunbury, Swanton and Yellow Springs.

Change of Address

If you have moved since January 1, 2010, print the required information on the front of Form 37.

If you move between one RITA municipality and another, you will need to allocate your W-2 income (and related withholding) in Section A and if applicable, you will need to allocate your non-wage income in Schedule J. If you were a resident of a RITA municipality for only part of the year, you may exclude the income you earned while a non-resident from Section A and Schedule J. *Examples of how to allocate your income can be found on our website at* www.ritaohio.com.

Name, Address and Social Security Number(s)

If you are using a pre-printed form, draw a line through any incorrect information and make the necessary corrections. Otherwise, print your social security number(s), name and address within the boxes provided.

Amended Returns

If you are filing an amended return, check the appropriate box and indicate the tax year to be amended.

Rounding Off to Whole Dollars

Rounding off to whole dollars is permitted. Eliminate amounts under fifty cents and increase amounts from fifty cents through ninety-nine cents to the next dollar.

Required Documentation

You must include copies of all W-2 form(s), 1099-MISC, and K-1 forms you received along with copies of the federal schedules C, E and F filed with your federal tax returns. If you are claiming a credit for taxes paid directly to another city, you must include a copy of that city's completed tax form as proof of payment of tax. Note: Failure to include the proper verification of the amounts stated on the return or to provide relevant documentation upon request may affect amounts of taxable income and/or allowable credit.

Section A: Wage and Other W-2 Income



Section A should be used by residents (including part-year residents) of RITA municipalities. Nonresidents who earned wages in a RITA municipality

Caution from which their employer did not withhold all or part of the RITA tax due should also use Section A and complete Schedule K (Form 37), Line 32.

List your W-2 wages and tax withheld in columns 1-6 of Section A. Each W-2 must be listed in a separate row. If you moved during the year, allocate your income before and after your move. Be sure to indicate the dates when you earned the income in Column 6.

Column 1 - Enter the gross wages you earned from each of your employers deducting your allowable federal Form 2106 employee business expenses. *See the Special Notes on page 7 and at www.ritaohio.com for a list of municipalities that have exceptions regarding Business and Moving expenses. Note: You must include a copy of your Federal form 2106 employee business and/or Federal Form 3903 Moving expense form and Schedule A, if applicable.*

Worksheet 1: Allowable 2106 Business Expenses

Income for which 2106 applies	
Allowable 2106 expenses	
Net Taxable Wages. Subtract Line B from Line A	
Place total here and in Section A, Column 1.	
Local/City tax withheld	
Multiply your 2106 expenses by the tax rate of	
your workplace city.	
Net Withholding. Subtract Line E from Line D	
Place total here and in Section A, Column 2.	
	Allowable 2106 expenses Net Taxable Wages. Subtract Line B from Line A Place total here and in Section A, Column 1. Local/City tax withheld Multiply your 2106 expenses by the tax rate of your workplace city. Net Withholding. Subtract Line E from Line D

Column 2 - Enter the total amount of local/city income tax which your employer withheld from your wages for the municipality where you worked. *Do not include any school district taxes withheld from your wages.*

Column 3 – Enter the residence tax which your employer withheld from your wages for the municipality where you lived. *Do not include any school district tax withheld from your wages.*

Column 4 - Indicate the name of the municipality where you physically worked to earn your wages. This information may appear on your W-2 form(s).

Column 5 - Indicate the name of the municipality where you lived while earning your wages.

Column 6 - If your income was not earned evenly throughout the calendar year, or you moved, indicate the from/thru dates in which the income was earned.

Signature(s):

Each taxpayer must sign the tax return. If you are filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax return, the preparer must provide the information requested on the tax return.

Payment:

If you owe tax, please make check or money order for the amount on Line 22 payable to R.I.T.A. and attach the payment to the front of your return. A fee will be assessed to your account for a dishonored check or a check/electronic debit that is unable to be processed. RITA may chose 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 resulting from their errors.

Section B: Tax Calculation

Caution

If you have non W-2 income to report or owe tax to a RITA municipality other than your resident municipality, complete Schedules J and/or K before you complete Section B.



Lines 1 through 9 do not apply to taxpayers who were not RITA residents at any time during the tax year, and who are completing Schedules J and/or K.

Line 1a

Total W-2 Wages

Enter your total W-2 wages from Section A, Column 1.

Line 1b

Business Income from Schedule J

If you operate a business or profession as a sole proprietor, own rental property, operate a farm, and/or you are a partner in a partnership or shareholder in an S Corporation, enter the total of your taxable income not reported on a W-2 form from Schedule J, Line 31. *This number may not be less than zero,* if it is, enter -0- on this line.

Line 3

Multiply Line 2 by the TAX RATE of your resident municipality. See the tax table on page 8 for the tax rate for your residence municipality.

Line 4a

Tax Withheld for Workplace Municipality

Enter the total tax withheld from Section A, Column 2. Do not include withholding for your resident municipality or school district on this line.

Line 4b

Direct Payments from Schedule K

Enter the amount from Schedule K, Line 35, if applicable. **NOTE:** The allowable amount of payments made by a Partnership for you to any NON-RITA municipality should be entered on line 4b.

DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY. ESTIMATED PAYMENTS ARE REPORTED ON LINE 13.

Line 5b

Credit Limit

Use Worksheet 2 on page 2 of Form 37 or a separate sheet of paper to calculate your credit on line 5b.

- Column A List each separate income earned outside your resident municipality (from Section A, Column 1 and Schedule J, Line 29).
- Column B List the Credit Limit for your resident city. (See the tax table on page 8 for the Credit Limit for your resident municipality).
- Column C Multiply each separate income by your resident municipality's Credit Limit from Column B. These are the maximum amounts of tax paid to your work municipality for which your resident municipality gives you credit.

- Column D List the work municipality tax actually paid or withheld.
- Column E Take the smaller of the two amounts from Column C or D and enter the amount in Column E.

Place the total of Column E in Section B, Line 5b. NOTE: If you are able to offset non-wage income with a loss, the amount on Line 5b cannot exceed the net effect of the offset times the credit limit of your resident municipality.

Line 5c

Enter the amount from line 5a or 5b, whichever is less.

Line 6

Multiply Line 5c by the Tax Credit of your resident municipality. See the tax table on page 8 of these instructions for the Tax Credit for your resident municipality.

Line 7a

Tax Withheld for Resident Municipality

Enter the amount of tax withheld by your employer for your resident municipality. For wages earned outside the resident municipality, from which your employer withholds tax for your municipality of residence, Line 7a cannot exceed the product of wages times the resident municipality tax rate, minus the tax credit as calculated on line 5b. If excess exists, complete Form 10A. Do not include any school district tax that has been withheld on line 7a.

Line 7b

Tax Paid by Partnership/S-Corporations

Enter the allowable amount of payments made by a Partnership for you to any RITA municipality. If you live in a municipality that taxes S Corporation distributive shares, also enter the allowable amount of payments made by S-corporations on your behalf to any RITA Note: The amount entered cannot exceed municipality. the municipal tax due reported in Schedule J, Line 30, Columns 3 and 4. In addition, if offsetting a Partnership/S Corporation income with a loss, the amount on 7b cannot exceed the tax due on the net effect of this offset. Note: A copy of your Federal Schedule E and/or K-1 is required to receive credit for tax paid on your behalf.

Line 8

Add lines 6, 7a and 7b. Enter the results on Line 8.

Line 9

Subtract Line 8 from Line 3. Enter the results on Line 9.

Lines 10 and 11

Enter any tax due to a RITA Municipality from Schedule K (Lines 32 and 36).

Line 12

Total Tax Due RITA

Add Lines 9, 10 and 11. Enter the results on Line 12. Note: If Line 12 is less than zero, your employer may have over withheld tax on your W-2 form. To receive a refund for over withholding or 2106 Business Expenses, a Form 10A must be completed in addition to your Individual Tax return, Form 37. When you file a Form 10A, the tax withheld from Section A, Columns 2 or 3 of Form 37 must be reduced by the amount claimed on the refund request. You can obtain forms at www.ritaohio.com or by calling any one of the RITA offices.



Before filing Form 10A, be sure the correct wage amount was used. In general, municipal taxable wages are the greater of the Medicare taxable wages (box 5) or local taxable wages (box 18) from the W-2 form. Only use federal taxable wages (box 1) if it is greater than both the Medicare wages and the local taxable wages.

Line 13 **Estimated Payments**

Add your 2010 estimated tax payments and enter the sum on Line 13. Do not include payments made in 2010 for a previous tax year.

Line 14

Credit from Prior Year

Enter any credit from the prior year.



You can verify the amount of estimated tax payments and credits on your account using our automated system 24 hours a day by calling 440-526-0900 or 800-860-7482.

Line 16

Balance Due

If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. THE BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS **RETURN. ADDITIONALLY YOU MUST PAY AT LEAST** 1/4 OF YOUR ESTIMATED 2011 TAX LIABILTY. Note: if you owe less than \$1.00, this amount will not be collected. For Manchester \$10.01; Ashville, Cairo, Commercial Point, Fairborn, Kettlersville, Milford, Oxford, Pataskala, Ripley, Sardinia, Swanton, Tallmadge, Thurston and Twinsburg \$5.00; Bellevue \$3.00; Loveland and Macedonia \$2.00, you do not have to pay this amount.

Line 17

Overpayments

If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference on Line 17. NOTE: LINE 17 MAY NOT BE SPLIT BETWEEN A CREDIT AND A **REFUND.**

Lines 18 & 19 Credits and Refunds

If you have an overpayment on Line 17 and you want your overpayment credited to 2011, enter the full amount from Line 17 on Line 18. If you want your overpayment refunded to you, enter the full amount from Line 17 on Line 19.

Line 20a

Estimated Taxes

If you anticipate owing \$10.00 or more in income tax in 2011, you must estimate your taxes and make quarterly payments as your income is earned. **Note:** The municipalities listed below have exceptions to the \$10.00 or more minimum requirement. You may use the amount on Line 12 as your estimate. Otherwise, you may complete Worksheet 3 on this page.

NOTE: If you have a change in your income during the year or have a change of residence, you can adjust your estimated tax on any of the quarterly billing statements sent to you throughout the year. You must estimate your taxes unless you live in one of the municipalities listed below, and your estimated taxes are less than the minimum shown.

If your estimated payments are either less than 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest.

No Minimum: Addyston, Andover, Antwerp, Ashville, Beachwood, Beaverdam, Bettsville, Cairo, Campbell, Cecil, Cedarville, Chardon, Clayton, Commercial Point, Corwin, Fairport Harbor, Garfield Heights, Girard, Jewett, Kettlersville, Lagrange, Lakemore, Lithopolis, Lockland, Macedonia, Manchester, McClure, Mentor, Metamora, Middleport, Milan, Milford, Milford Center, Mineral City, Minerva Park, Mingo Junction, Mogadore, Mount Sterling, New Bloomington, New Franklin, Oxford, Pataskala, Perry, Plain City, Portage, Richwood, Ridgeway, Sabina, Salineville, Sardinia, Shawnee Hills, Sheffield Lake, Sherwood, Swanton, Tontogany, Toronto, Uhrichsville, Urbancrest, Vermilion, Wakeman, Wellsville, West Elkton, Willoughby, Willoughby Hills, Wintersville, Woodstock, Yellow Springs and Youngstown \$40 Minimum: Avon Lake, Newtown, Sandusky and South Charleston

\$50 Minimum: Aurora, Berea, Galena, Glenwillow, Hudson, Killbuck, Mayfield Heights, Middleburg Heights, North Royalton, Oakwood Village, Ripley, Shaker Heights, Strongsville, Sunbury, University Heights, Wellston, and Willowick

\$60 Minimum: Kent and Martins Ferry

\$75 Minimum: Brecksville

\$100 Minimum: Adelphi, Ashville, Bay Village, Bedford Heights, Bellevue, Brooklyn, Cardington, Centerburg, Circleville, East Palestine, Edison, Elyria, Fairborn, Fort Jennings, Fredericktown, Fremont, Galion, Grafton, Grandview Heights, Grove City, Jackson Center, Johnstown, Lockbourne, Loveland, Maineville, Mechanicsburg, Melrose, New Albany, New Richmond, North Lewisburg, Orange Village, Ottawa, Piketon, Pleasant Hill, Powell, Quincy, Reynoldsburg, Richmond Heights, Riverside, Rossford, Saint Paris, Sheffield Village, Silver Lake, Silverton, South Euclid, Steubenville, Stratton, Tremont City, Thurston, Twinsburg, Upper Arlington, Waynesville, Westlake, Weston and Worthington.

\$200 Minimum: Bexley, Haskins, Hilliard and Willshire
\$200.01 Minimum: Gahanna
\$300 Minimum: Oberlin
\$400 Minimum: Arlington Heights and Tallmadge
\$1000.00 Minimum: Middle Point

Worksheet 3: Estimated Tax Computation

If you are not a resident of a RITA municipality, skip to line 9 of Worksheet 3.

1.	Estimate your total taxable income for 2011			
2.	Multiply Line 1 by the resident city tax rate			
3.	Tax expected to be withheld or paid to your work city			
4.	Multiply each separate income earned outside your resident city by the credit limit of your resident city			
5.	Multiply Line 3 or 4, whichever is less, by the tax credit of your resident municipality			
6.	Tax expected to be withheld for resident municipality			
7.	Add Lines 5 and 6			
8.	Subtract Line 7 from Line 2			
	Non-Withheld Section			
9.	Estimate your total income expected to be earned in a RITA municipality and not withheld			
10.	Multiply Line 9 by the RITA workplace city tax rate			
11.	Add Lines 8 and 10. Enter this amount in Section B, Line 20a of Form 37			

Line 20b

Estimated Taxes Due With Return

Enter the first quarter 2011 estimate (1/4 of Line 20a) or full estimate (Line 20a).

Schedule J Instructions

What Constitutes Net Profits: Net Profits shall be determined on the basis of the information used for Federal Income Tax purposes, adjusted to the requirements of the ordinance of a RITA municipality. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for Federal Income tax purposes are generally not to be considered in arriving at net profits.

How to Treat a Net Loss: The portion of a net operating loss sustained in any taxable year, allocable to a RITA municipality may be applied against the portion of the net profit of the succeeding year(s) allocable to the same RITA municipality until exhausted, but in no event for more than five (5) years. For a list of municipalities that have exceptions to the five (5) years loss carried forward rule, see the Special Notes on page 7 and at www.ritaohio.com for specific information. 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 allocable to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be offset against W-2 income.

LINE 23 – List all income from Federal Schedule C. If you operate your business in more than one municipality, you must allocate your income between each municipality in Columns 1 through 5. Attach additional copies of Schedule J if you need more columns. Be sure to attach a copy of your Federal Schedule C.

Note: You may not reduce your Schedule C net profit by one-half of self-employment tax, Federal Form 1040 adjustment allowed by the IRS.

LINE 24 – List all rental and partnership income from Federal Schedule E. If your business is conducted in more than one municipality, you must allocate your income in Columns 1 through 5. Be sure to attach a copy of your Federal Schedule E.



S-Corporation distributive shares that do not represent wages are generally not taxable and should not be reported on Schedule J (Form 37). **Exceptions:** Residents of Richmond Heights, Riverside, or Yellow Springs should report their

entire distributive share as taxable on Schedule J (Form 37). Residents of the following municipalities should report only the Ohio S corporation distributive shares on Schedule J (Form 37): Avon, Avon Lake, Boston Heights, Brooklyn Heights, Campbell, Chagrin Falls, Cuyahoga Heights, Fremont, Highland Heights, Lakemore, Macedonia, Maple Heights, Oakwood, Powell, Seven Hills, Sheffield, Sheffield Lake, South Euclid, Streetsboro, Valley View, or Woodmere.

Income from Rents: If you have rental property located in a RITA municipality and are receiving gross monthly rentals in excess of \$250.00 per month from any and all properties within that municipality, you are considered to be engaged in a business activity and the net income is subject to the tax whether or not you are a resident of a RITA municipality. If you own rental property in more than one RITA municipality, the test stated above must be applied to each municipality individually and a separate schedule attached for each municipality. For a list of municipalities that have exceptions to the \$250.00 per month rental minimum, see the Special Notes on page 7 and at www.ritaohio.com for specific information.

In addition, if you own rental property and are a resident of a RITA municipality, you will be subject to the tax on the net income of such rental (Line 24, Column 1) regardless of the location of that rental property owned.

LINE 25 – All Other Taxable Income: List all other Non-W-2 income such as farm income reported on federal Schedule F, lottery winnings, director fees, and ordinary gains and losses reported on federal Form 4797. Make sure to put the amount earned in each municipality in the proper columns. Attach schedules detailing all amounts reported on this line.

LINE 26 - Add Lines 23, 24, 25 for each column.

LINE 27 – If a net operating loss carryforward is applicable, place the amount on this line. Note: a net operating loss can only offset a gain in the same municipality. A combined

net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. For a list of municipalities that have exceptions to the five (5) years net operating loss carryforward rule, see the Special Notes on page 7 and at www.ritaohio.com for specific information. No portion of a net operating loss shall be carried back against net profits of any prior year.

LINE 28 – Subtract Line 27 from Line 26 for Columns 1 and 2. Enter the results on Line 28. Place the total of Line 28 in Column 6. If the total in Column 6 is zero or less, enter zero (0).

LINE 29 – Subtract Line 27 from Line 26 for Columns 3, 4 and 5. Enter the results on Line 29. Place the total of Line 29 in Column 6. If the total in Column 6 is zero or less, enter zero (0). Note: If Line 29, Columns 3, 4, or 5 have entries, complete Schedule K, Line 34.

LINE 30 – If line 29 is a gain in Columns 3 or 4, multiply the gain by the tax rate of the corresponding RITA municipality as shown in the Tax Table on page 8. If Line 29 in either Columns 3 or 4 is a loss, enter zero (0).

LINE 31 – Total Column 6 and enter result in Line 31 and on Line 1b of Section B, Form 37.

Schedule K Instructions

LINE 32 – Complete Line 32 if you earned income in a RITA municipality from which no municipal income tax was withheld.

Multiply W-2 wages earned in a RITA municipality by the tax rate for that municipality. See the Tax Table on page 8 for the tax rates for all RITA municipalities. Note: Do not use Line 32 if your wages were earned in your resident municipality. Enter the total tax due on Line 32 and in Section B, Line 10.

LINE 33 – Complete Line 33 if you earned wages in a NON-RITA municipality and you filed and paid the tax due to that municipality. Proof of payment may be required. Multiply W-2 wages earned in a NON-RITA municipality by the tax rate for that municipality. For the tax rate of the NON-RITA municipality, contact your employer or the city hall of that municipality. Enter the total on Line 33.

LINE 34 – Skip this line if you did not complete Schedule J. Otherwise, multiply Line 29, Columns 3, 4 and 5 of Schedule J by the tax rate of the municipality where the income was earned. Proof of payment may be required.

LINE 35 – Add lines 32, 33, and 34. Enter the total on Line 35 and in Section B, Line 4b.

LINE 36 – Add line 30, Column 3 and Line 30, Column 4 from Schedule J. Enter the total on Line 36 and in Section B, Line 11.

SPECIAL NOTES - FORM 37

The following is a list of municipalities that have special instructions or requirements for filing returns, reporting income and/or making estimated payments. For specific instructions, see the special notes at www.ritaohio.com.

special notes at wi				
Payments of Estimate	d Tax (Line 20A)	LOVELAND	ORANGE	SOUTH EUCLID
ADDYSTON	EDISON	MACEDONIA	OTTAWA	STEUBENVILLE
ADELPHI	ELYRIA	MAINEVILLE MANCHESTER	OXFORD PATASKALA	STRATTON STRONGSVILLE SUNBURY
ANDOVER	FAIRBORN	MARTINS FERRY	PERRY	SUNBURY
ANTWERP	FAIRPORT HARBOR	MARTINS FERRY MAYFIELD HEIGHTS	PIKETON	SWANTON
ARLINGTON HEIGHTS ASHVILLE	FORT JENNINGS	McCLURE	PLAIN CITY	TALLMADGE THURSTON
AURORA	FORT JENNINGS FREDERICKTOWN FREMONT	MECHANICSBURG MELROSE	PLEASANT HILL PORTAGE	TONTOGANY
AVON LAKE	GAHANNA	MENTOR	POWELL	TORONTO
BAY VILLAGE BEACHWOOD	GALENA GALION	MENTOR METAMORA	POWHATAN POINT	TŘEMONŤ CITY TWINSBURG
BEAVERDAM	GARFIELD HEIGHTS	MIDDLE POINT	QUINCY	UHRICHSVILLE
BEDFORD HEIGHTS	GIRARD	MIDDLEBURG HEIGHTS MIDDLEPORT	REYNOLDSBURG RICHMOND HEIGHTS	UNIVERSITY HEIGHTS
BELLEVUE	GLENWILLOW	MII AN	BICHWOOD	UPPER ARLINGTON URBANCREST
BEREA		MILFORD MILFORD CENTER	RIDGEWAY	VERMILION
BETTSVILLE BEXLEY	GRANDVIEW HEIGHTS GROVE CITY HASKINS	MILFORD CENTER MINERAL CITY	RIPLEY RIVERSIDE	WAKEMAN
BRECKSVILLE	HASKINS	MINERVA PARK	ROSSFORD	WAYNESVILLE
BROOKLYN	HILLIARD	MINGO JUNCTION	SABINA	WELLSTON
	HUDSON JACKSON CENTER	MINEO JUNCTION MOGADORE MOUNT STERLING	SAINT PARIS	WEST FLKTON
CAMPBELL CARDINGTON	JEWETT	NEW ALBANY	SALINEVILLE SANDUSKY	WESTLAKE WESTON
CECIL	JOHNSTOWN	NEW BLOOMINGTON	SARDINIA	WILLOUGHBY
CEDARVILLE CENTERBURG	KENT KETTLERSVILLE	NEW FRANKLIN	SHAKER HEIGHTS SHAWNEE HILLS	WILLOUGHBY HILLS
CHARDON	KILL BUCK	NEW RICHMOND NEW WATERFORD	SHAWNEE HILLS	WILLOWICK
CIRCLEVILLE	LAGRANGE LAKEMORE	NEWTOWN	SHEFFIELD LAKE SHEFFIELD VILLAGE	WILLSHIRE WINTERSVILLE
CLAYTON	LAKEMORE	NORTH LEWISBURG	SHERWOOD	WOODSTOCK
COMMERCIAL POINT CORWIN	LITHOPOLIS LOCKBOURNE	NORTH ROYALTON OAKWOOD VILLAGE	SILVER LAKE SILVERTON	WORTHINGTON
EAST PALESTINE	LOCKLAND	OAKWOOD VILLAGE OBERLIN	SILVERTON SOUTH CHARLESTON	YELLOW SPRINGS
				YOUNGSTOWN
Net Operating Loss - S	Schedule J. Line 27. 5	year loss carried forwa	rd exceptions	THURSTON
BELLEVUE	GALION	MAPLE HEIGHTS	PIKETON	THURSTON TORONTO
BEXLEY	GIRARD	MAPLE HEIGHTS MECHANICSBURG	POWELL	TREMONT CITY
BOSTON HEIGHTS	GRAFTON	MENTOR	REYNOLDSBURG	TWINSBURG
CIRCLEVILLE	GRANDVIEW HEIGHTS	MIDDLEPORT	RICHWOOD	UHRICHSVILLE
	GROVE CITY	MINGO JUNCTION	RIVERSIDE	UPPER ARLINGTON URBANCREST
EAST PALESTINE EDISON	HILLIARD JEWETT		SANDUSKY SHAWNEE HILLS	VERMILION
FAIRBORN	JOHNSTOWN	NEW FRANKLIN NEW WATERFORD	SHEFFIELD LAKE	WELLSVILLE
FREDERICKTOWN	LAKEMORE	OBERLIN	SILVERTON	WILLSHIRE
FREMONT	LITHOPOLIS	OXFORD	SUNBURY	WORTHINGTON
GAHANNA	LOCKBOURNE	PATASKALA	TALLMADGE	YELLOW SPRINGS
Bontal Incomo - Sabor	dula I Lina 24 - avaan	tions to the \$250.00 por	month rental minimum	SILVEB LAKE
	ule J, Lille 24 - except	lions to the \$250.00 per	monumental minimum	SILVER LAKE SILVERTON SOUTH CHARLESTON STEUBENVILLE STRATTON SUNBURY SWANDAR
ADDYSTON ANDOVER	FAIRPORT HARBOR FREDERICKTOWN FREMONT GAHANNA GALION	LITHOPOLIS	NEW WATERFORD NEWTOWN NORTH ROYALTON OBERLIN OTTAWA	STEUBENVILLE
LANTWERP	FREMONT	LOCKLAND	NORTH ROYALTON	STRATTON
ARLINGTON HEIGHTS AVON LAKE	GAHANNA	LOVELAND	OBERLIN	SUNDURT
		MAINEVILLE	ΟΤΤΔ\//Δ	SWANTON
BEAVERDAM	GIRARD	MAINEVILLE MANCHESTER	OTTAWA OXFORD	TALLMADGE
BEAVERDAM	GIRARD GLENWILLOW	MAINEVILLE MANCHESTER MARTINS FERRY McCLUBE	PATASKALA	TALLMADGE TREMONT CITY TONTOGANY
BEAVERDAM	GIRARD GLENWILLOW	MAINEVILLE MANCHESTER MARTINS FERRY McCLURE <u>MECHAN</u> ICSBURG	PATASKALA PERRY	TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINISTURG
BEDFORD HEIGHTS BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN	GIEANU GLENWILLOW GRAFTON GRANDVIEW HEIGHTS GROVE CITY	MAINEVILLE MANCHESTER MARTINS FERRY MCCLURE MECHANICSBURG MENTOR METAMOBA	OAFOHD PATASKALA PERRY PIKETON PLEASANT HILL	TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINSBURG UHRICHSVILLE
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON	GLEANWILLOW GRAFTON GRANDVIEW HEIGHTS GROVE CITY HASKINS HII LIARD	LITHOPOLIS LOCKBOURNE LOCKLAND LOVELAND MAINEVILLE MANCHESTER MARTINS FERRY MCCLURE MECHANICSBURG MENTOR METAMORA MILAN	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL	TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINSBURG UHRICHSVILLE WELLSTON WELLSTON
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON	GLEANWILLOW GRAFTON GRANDVIEW HEIGHTS GROVE CITY HASKINS HII LIARD		OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL	TALLMADGE TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINSBURG UHRICHSVILLE WELLSVILLE WELLSVILLE WESTON
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDO CARDINGTON CECIL CEDARVILLE CENTERBURG	GIFARIU GLENWILLOW GRAATON GRAATON ARAUVIEW HEIGHTS GROVE CITY HASKINS HULIARD HUDSON JACKSON CENTER JEWETT		OAFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWELL POWHATAN POINT REYNOLDSBURG RIPI FY	TALLMADGE TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINSBURG UHRICHSVILLE WELLSVILLE WELLSVILLE WESTON WILLOUGHBY HILLS
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDO CARDINGTON CECIL CEDARVILLE CENTERBURG	GIFARIU GLENWILLOW GRAATON GRAADVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN		OAFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWELL POWHATAN POINT REYNOLDSBURG RIPI FY	TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINSBURG UHRICHSVILLE WELLSTON WELLSVILLE WESTON WELLSVILLE WESTON WILLOUGHBY WILLOUGHBY WILLOUGHBY WILLOUGHBY
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROCKLYN CAIRO CARDINGTON CECLARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT	GIFARIU GLENWILLOW GRAATON GRAADVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN	MILAN MIDDLE POINT MIDDLEPORT MILFORD MILFORD CENTER MINERAL CITY MINERAL UNICTION	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS	TALLMADGE TREMONT CITY TONTOGANY TORONTO TWINSBURG UHRICHSVILLE WELLSTON WELLSVILLE WESTON WILLOUGHBY WILLOUGHBY WILLOUGHBY WILLOUGHBY WILLOUGHBY WILLSHIRE WINTESVILLE
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROCKLYN CAIRO CARDINGTON CECLARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT	GIFARIU GLENWILLOW GRAATON GRAADVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN	MILAN MIDDLE POINT MIDDLEPORT MILFORD MILFORD CENTER MINERAL CITY MINERAL UNICTION	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS	TALLMADGE TALLMADGE TREMONT CITY TORTOGANY TORTOGANY TORONTO WELLSVILLE WELSVILLE WESTON WILLOUGHBY HILLS WILLOUGHBY HILLS WILLOWICK WILLOWICK WILLOWICK WILLSWICE WILLE WINTERSVILLE WOODMERE
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDO CARDO CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT CORWIN EAST PALESTINE	GIFARIU GLENWILLOW GRAATON GRANDVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN KENT KETTLERSVILLE KILLBUCK KIRTLAND	MILAN MIDDLE POINT MIDDLEPORT MILFORD MILFORD CENTER MINERAL CITY MINERAL UNICTION	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SAEDINIA	SUNBURY SWANTON TALLMADGE TREMONT CITY TONTOGANY TORTOGANY TORTOGANY TORONTO WELLSVILLE WELLSVILLE WELSVILLE WESTON WILLOUGHBY HILLS WILLOUGHBY HILLS WILLOWICK WILLSVILE WILLOWICK WILLSVILE WINTERSVILLE WOODMERE WOOTHINGTON YEI LOW SPRINGS
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT	GIFARIU GLENWILLOW GRAATON GRAADVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN		OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS	VINITION TALLMADGE TREMONT CITY TONTOGANY TORONTO UHRICHSVILLE WELLSVILLE WELLSVILLE WESTON WILLOUGHBY HILLS WILLOWGKW HILLS WILLOWICK WILLSHIRE WINTERSVILLE WOODMERE WORTHINGTON YELLOW SPRINGS YOUNGSTOWN
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN	GIFARU GLENWILLOW GRAATON GRAATON GRANDVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN KENT KETTLERSVILLE KILLBUCK KIRTLAND LAGRANGE LAKEMORE	MILAN MIDDLE POINT MIDDLEPORT MILFORD CENTER MINERAL CITY MINGO JUNCTION MOGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SAEDINIA	YELLOW SPRINGS YOUNGSTOWN
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN Special Exceptions fo	GIFARIU GLENWILLOW GRAATON GRANDVIEW HEIGHTS GROVE CITY HASKINS HILLIARD HUDSON JACKSON CENTER JEWETT JOHNSTOWN KETTLERSVILLE KILTLAND LAGRANGE LAKEMORE r filing and/or reporting	MILAN MIDDLE POINT MIDDLEPORT MILFORD CENTER MINERAL CITY MINGADORE MOGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINFURLE SARDDINIA SALINEVILLE SARDINIA SHAWNEE HILLS SHEFFIELD LAKE	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN Special Exceptions fo ADDYSTON	GIHARIU GLENWILLOW GRAATON GRAATON GRAATON HUDSOVIEW HEIGHTS GROVE CITY HASKINS HILLIARD JACKSON CENTER JEWETT JOHNSTOWN KENT KETTLERSVILLE KILLBUCK KIRTLAND LAGRANGE LAKEMORE FAIRBORN	MILAN MIDDLE POINT MIDDLEPORT MILFORD CENTER MINERAL CITY MINGO JUNCTION MOGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income LOVELAND	OAFORD PATASKALA PERRY PIKETON PILEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SARDINIA SHAWNEE HILLS SHEFFIELD LAKE OTTAWA OXFORD PORTAGE	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON SUNBURY
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BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN Special Exceptions fo ADDYSTON ASHVILLE AVON LAKE BELLEVUE	GIFARIU GLENWILLOW GRAATON GRAATON GRAATON GRAADVIEW HEIGHTS GROVE CITY HASKINS HILLIARD JACKSON CENTER JEWETT JOHNSTOWN KENT KETTLERSVILLE KILLBUCK KETTLERSVILLE KILBUCK KIRTLAND LAGRANGE LAKEMORE filing and/or reporting FAIRBORN FAIRBORN FAIRBORN FAIRBORN GARFIELD HEIGHTS GIRARD	MILAN ON MIDDLEPORT MIDDLEPORT MILFORD CENTER MILFORD CENTER MINERAL CITY MINGGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income LOVELAND LITHOPOLIS LOCKLAND MIDDLEPORT	OXFORD PATASKALA PERRY PIKETON PILEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SAINEVILLE SANNEEVILLE SANNEEVILLE SARDINIA SHAWNEE HILLS SHEFFIELD LAKE OTTAWA OXFORD PORTAGE POWHATAN POINT REYNOLDSBURG RIPLEY	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON SUNBURY SWANTON TONTOGANY VERMILION
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILLE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN Special Exceptions fo ADDYSTON ASHVILLE AVON LAKE BELLEVUE CAIRO	GIHARIU GLENWILLOW GRAATON GRAATON GRAATON HUDSON JACKSON CENTER JEWETT JOHNSTOWN KETTLERSVILLE KILLBUCK KIRTLAND LAGRANGE LAKEMORE FAIRBORN FAIRBORN FAIRBORN FAIRBORN FAIRBORN FAIRBORN FAIRBORN GARFIELD HEIGHTS GIRARD JACKSON CENTER	MILAN MILAN MIDDLEPORT MILFORD CENTER MILFORD CENTER MINERAL CITY MINGO JUNCTION MOGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income LOVELAND LITHOPOLIS LOCKLAND MIDDLEPORT MINGO JUNCTION	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE SARDEVILLE ROTTAWA OXFORD PORTAGE POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON SUNBURY SWANTON TONTOGANY VERMILION WESTON
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BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN Special Exceptions fo ADDYSTON ASHVILLE AVON LAKE BELLEVUE CAIRO	GIHARIU GLENWILLOW GRAATON GRAATON GRAATON HUDSON JACKSON CENTER JEWETT JOHNSTOWN KETTLERSVILLE KILLBUCK KIRTLAND LAGRANGE LAKEMORE FAIRBORN FAIRBORN FAIRBORN FAIRBORN FAIRBORN FAIRBORN FAIRBORN GARFIELD HEIGHTS GIRARD JACKSON CENTER	MILAN ON MILAN STATES MILE POINT MILE POINT MILE ORD CENTER MINERAL CITY MINGO JUNCTION MOGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income LOVELAND LITHOPOLIS LOCKLAND MIDDLEPORT MINGO JUNCTION MILFORD MILFORD CENTER MOGADORE	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SARDINIA SHAWNEE HILLS SHEFFIELD LAKE OTTAWA OXFORD PORTAGE POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON SUNBURY SWANTON TONTOGANY VERMILION WESTON
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BEDFORD HEIGHTS BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CHARDON CHARDON CHARDON CHARDON CHARDON CHARDON CHARDON CHARDON Special Exceptions fo ADYSTON ASHVILLE AVON LAKE BELLEVUE CAIRO CAMPBELL CARDINGTON CEDARVILLE COMMERCIAL POINT	GIFARIU GLENWILLOW GRAATON GRAATON GRAATON GRAATON HUDSON JACKSON CENTER JEWETT JOHNSTOWN KENT KETTLERSVILLE KILLBUCK KIRTLAND LAGRANGE EAKEMORE FAIRBORN	MILAN ON MILAN STATE MIDDLEPORT MILFORD CENTER MINEFAL CITY MINEGAL CITY MINGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income LOVELAND LITHOPOLIS LOCKLAND MIDDLEPORT MINGO JUNCTION MILFORD MILFORD CENTER MOGADORE OAKWOOD VILLAGE	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SAADINIA SHAWNEE HILLS SHAEFFIELD LAKE OTTAWA OXFORD PORTAGE POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SANDUSKY SAINT PARIS SHEFFIELD LAKE	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON SUNBURY SWANTON TONTOGANY VERMILION WESTON WINTERSVILLE YELLOW SPRINGS YOUNGSTOWN
BEAVERDAM BEDFORD HEIGHTS BETTSVILLE BEXLEY BROOKLYN CAIRO CARDINGTON CECIL CEDARVILLE CENTERBURG CHARDON CIRCLEVILE COMMERCIAL POINT CORWIN EAST PALESTINE EDISON FAIRBORN Special Exceptions fo ADVSTON ASHVILLE AVON LAKE BELLEVUE CAIRO CAMPBELL CADDINGTON CEDARVILLE COMMERCIAL POINT BUSINESS and/or Movi	GIFARIU GLENWILLOW GRAATON GRAATON GRAATON GRAATON GRAATON HUDSON JACKSON CENTER JEWETT JOHNSTOWN KENT KETTLERSVILLE KILBUCK KIRTLAND LAGRANGE LAKEMORE r filing and/or reportin FAIRBORN FREMONT GAAFIELD HEIGHTS GIRARD JACKSON CENTER JEWETT KETTLERSVILLE LOCKBOURNE ng Expenses	MILAN ON MILAN STATES MILE POINT MILE POINT MILE PORT MILE ORD CENTER MINERAL CITY MING JUNCTION MOGADORE MOUNT STERLING NEW ALBANY NEW FRANKLIN g income LOVELAND LITHOPOLIS LOCKLAND MIDDLEPORT MINDLEPORT MINDO JUNCTION MILFORD MILFORD CENTER MOGADORE OAKWOOD VILLAGE MACEDONIA	OXFORD PATASKALA PERRY PIKETON PLEASANT HILL PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPEY RIVERSIDE ROSSFORD SAINT PARIS SALINEVILLE SARDINIA SHAWNEE HILLS SHEFFIELD LAKE OTTAWA OXFORD PORTAGE POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD SANDUSKY SAINT PARIS SHEFFIELD LAKE	YELLOW SPRINGS YOUNGSTOWN SHERWOOD SILVERTON SUNBURY SWANTON TONTOGANY VERMILION WESTON WINTERSVILLE YELLOW SPRINGS YOUNGSTOWN STRATTON
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Bedford Heights .02 1.00 .02 Bellevue .015 1.00 .01 Berlevuille .01 .00 .01 Berta .02 1.00 .01 Bettsville .02 1.00 .01 Berta .02 1.00 .02 Boston Heights .02 1.00 .02 Broackiyn .025 1.00 .02 Broackiyn .025 1.00 .02 Broackiyn .025 1.00 .02 Broackiyn .025 1.00 .02 Carrighell .02 .02 .00 .02 Carrighell .01 .00 .01 .00 .01 Carrighelights .02 .00	Reaverdam				
Bentleyville .01 .25 .01 Betray .02 1.00 .01 Bettay .02 1.00 .01 Bettay .02 1.00 .02 Brochvin .02 1.00 .02 Brockvin .02 .75 .02 Brockvin .02 .75 .02 Brockvin .02 .100 .02 Garino .02 .100 .02 Carrington .01 .50 .00 .02 Carrington .01 .50 .01 .50 .01 Chardon .02 .50 .00 .02 .50 .01 Chardon .015 .50 .01 .00 .01 .00 .01 Carvanoa .015 .00 .00 .00 .01 .00 .01 Carvanoa .015 .00 .00 .01 .01 .01 Carvanoa .015		(2010)		1.00	.01
Berea .02 1.00 0.01 Bettsville 0.1 .00 .00 Bextey .02 .80 .02 Brockvin .02 1.00 .02 Brockvin .02 1.00 .02 Brockvin .02 1.00 .02 Brockvin Heights .02 1.00 .02 Garo .50 .00 .50 Carlington .01 1.00 .01 Cardington .01 .50 .00 Celar .01 .50 .01 Cedarville .01 .50 .01 Chargin Falls .015 .50 .02 Circlewille .015 .00 .02 Cardon .02 .50 .00 Cardon .02 .50 .00 Cardon .02 .00 .01 Cardon .02 .00 .01 Carelewille .01 .00					.015
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Brecksville 02 1.00 .02 Broadview Heights 02 75 .00 Brookyn Heights 02 1.00 .02 Carion .50 .00 .50 Cariongton .01 .50 .00 .50 Cariongton .01 .50 .01 .50 .01 Cedarville .01 .50 .01 .50 .01 Cedarville .01 .50 .01 .50 .01 Chagrin Falls .015 .50 .02 .50 .02 Cricleville .015 .00 .01 .00 .01 Cardon .025 .00 .01 .00 .01 Cardon .005 .00 .00 .00 .00 Cardon .005 .00 .00 .00 .00 East Palestine .01 .00 .01 .00 .01 Fairod .01 .00 .01					
Brooklyn .025 1.00 .022 Cairo .50 .00 .50 Caringel .025 1.00 .022 Carropell .025 1.00 .022 Carropell .01 .50 .00 .02 Carropell .01 .50 .01 .00 .01 Cadarollie .01 .50 .01 .01 .50 .01 Chardron .022 .50 .02 .00 .01 .00 .01 Commercial Point .01 .00 .01 .00 .01 .00 .01 Commercial Point .01 .00 .01 .00 .01 .00 .01 Catiron .005 .00 .00 .00 .00 .01 .00 .01 Catiron .015 .00 .01 .00 .01 .00 .01 East Cleveland .02 .00 .02 .00 .02					.02
Brocklyn Heights 02 1.00 .02 Cario 50 0.00 50 Cardington .01 1.00 .01 Cardington .01 1.00 .01 Cecil .01 .50 .01 Ceclar .01 .50 .01 Centerburg .01 .50 .02 Chardon .02 .50 .02 Circleville .015 .50 .011 Commercial Point .01 .00 .00 Caydon .015 .00 .00 Cayanoga Heights .02 .00 .01 East Palestine .01 .00 .01 East Palestine .01 .00 .01 East Palestine .01 .00 .01 Early Harbor .02 .10 .00 Featort Harbor .02 .100 .01 Fredericklown .01 .00 .01 Fredericklown	Broadview Heights		.02	.75	.02
Cairo 50 00 50 Campbell .025 1.00 .002 Cardington .01 1.00 .01 Cecil .01 1.00 .01 Cedarville .01 .50 .01 Chardon .022 .50 .02 Chardon .015 .100 .01 Chardon .015 .100 .01 Commercial Point .01 .00 .01 Caison .005 .00 .00 East Cleveland .02 .00 .01 Fairborn .015 .00 .01 Fairborn .015 .00 .01 Fairborn .015 .00 .01 Gaison .01 .00 .01 Fredericktown .01					.025
Campbell .025 1.00 .022 Cardington .01 1.00 .01 Ceclal .01 5.00 .01 Centerburg .01 5.00 .01 Chardon .022 .50 .01 Chardon .022 .50 .02 Chardon .015 .50 .01 Convin .005 1.00 .00 Corvin .00 .01 .00 .01 Corvin .005 .00 .00 .00 Cuyahoga Heights .02 .00 .01 .00 .01 East Palestine .01 .00 .01 .00 .01 East Palestine .01 .00 .01 .00 .01 Earort Harbor .02 .75 .012 .01 .00 .01 Feiriew Park .02 .75 .012 .00 .01 .01 .00 .01 Feirort Harbor <td< td=""><td></td><td></td><td></td><td></td><td>.50</td></td<>					.50
Ceci 01 50 01 Cedaarville 01 1.00 00 Centerburg 01 1.00 00 Cangin Falls 0.15 .75 0.11 Chardon 0.22 .50 .02 Circleville 0.015 1.00 .01 Corwin 0.005 1.00 .00 Corwin 0.005 1.00 .00 Cuyahoga Heights .02 1.00 .01 Corwin .015 1.00 .01 East Palestine .01 .00 .01 East Palestine .01 .00 .01 Fairport Harbor .02 1.00 .01 Fairport Harbor .02 1.00 .01 Galana .01 .00 .01 Galana .01 .00 .01 Galana .01 .00 .02 Galana .01 .00 .02 Galon .02			.025	1.00	.025
Cedarville 01 1.00 01 Centerburg 01 50 01 Chardon .02 .50 .02 Cricleville .015 .75 .013 Circleville .015 .50 .012 Commercial Point .01 .00 .01 Commercial Point .01 .00 .00 Casta Cleveland .02 .00 .00 East Cleveland .02 .00 .00 East Cleveland .01 .00 .01 East Cleveland .02 .00 .01 Fairborn .015 .00 .01 Fairborn .015 .00 .01 Fairborn .01 .00 .01 Fertigense Park .02 .00 .01 Galanna .01 .00 .01 Galena .01 .00 .02 Garand .02 .00 .02 Garand .					
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Chardon .02 50 .02 Circleville .015 .50 .011 Cornvin .005 1.00 .011 Convin .005 1.00 .001 Cuyahoga Heights .02 1.00 .001 East Cleveland .02 .00 .00 East Statt .01 .00 .01 Edison .001 .00 .01 Edison .0015 .00 .00 Fairport Harbor .02 .00 .01 Ford Jennings .011 .00 .01 Fredericktown .01 .00 .01 Galana .01 .00 .01 Galena .01 .00 .00 Garadd .02 .00 .02 Garadd .02 .00 .02 Garadd .02 .00 .02 Garaddena .01 .00 .02 Garadd .02 .0					
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Commercial Point .01 .00 .01 Corwin .005 1.00 .002 Corwin .02 1.00 .002 East Cleveland .02 1.00 .00 East Palestine .01 .00 .01 Edison .0175 1.00 .017 Fairborn .015 1.00 .01 Fairborn .011 1.00 .01 Fairborn Park .02 .05 .01 Ford Jennings .01 1.00 .01 Fredericktown .01 1.00 .01 Fredericktown .02 1.00 .02 Galana .01 .00 .01 Galana .01 .00 .02 Grard .02 1.00 .02 Grard .02 1.00 .02 Grandview Heights .02 .00 .02 Hilliard .02 .00 .02 Highland Heights	Circleville		.015	.50	.015
Corwin 005 1.00 007 Cuyahoga Heights .02 1.00 .00 East Cleveland .02 .00 .01 Edison .005 .00 .00 Elyria .0175 1.00 .01 Fairborn .015 1.00 .017 Fairborn .022 1.00 .02 Fort Jennings .01 1.00 .01 Fredericktown .015 8.33 .013 Galena .01 .00 .01 Galion .02 1.00 .02 Garind .02 1.00 .01 Galena .01 .00 .01 Garandview Heights .02 1.00 .02 Grandview Heights .01 .00 .02 Grandview Heights .01 .00 .02 Galena .01 .00 .02 Garandview Heights .01 .00 .02 Garandview Heig					.015
Cuyahoga Heights .02 1.00 0.02 East Cleveland .02 .00 .01 East Palestine .01 .00 .01 Edison .005 .00 .001 Edison .005 .00 .001 Fairborn .015 1.00 .017 Fairborn .022 7.5 .012 Fort Jennings .01 1.00 .01 Fredericktown .01 1.00 .01 Fredericktown .01 .00 .01 Galena .01 .00 .01 Galion .022 1.00 .02 Garation .015 .00 .02 Grardon .015 .00 .02 Grave City .02 .00 .02 Garation .01 .00 .02 Hilliard .02 .00 .02 Huron .01 .00 .01 Independence .02 <td></td> <td></td> <td></td> <td></td> <td>.005</td>					.005
East Palestine 0.1 0.0 0.01 Edison .005 .00 .005 Elyria 0.175 1.00 .017 Fairport Harbor .022 1.00 .02 Fairview Park .022 .75 .012 Fort Jennings .01 1.00 .01 Fredericktown .01 1.00 .01 Galanna .015 1.00 .01 Galanna .01 .00 .01 Galion .02 1.00 .02 Garateld Heights .02 1.00 .02 Grard .022 1.00 .02 Hardon .02 1.00 .02 Haskins .01	Cuyahoga Heights		.02	1.00	.02
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Fairport Harbor 02 1.00 02 Fairview Park .02 .75 .012 Ford Jennings .01 1.00 .01 Fredericktown .015 1.00 .01 Galanna .015 .8333 .013 Galena .01 .00 .02 Galion .02 1.00 .02 Garfield Heights .02 1.00 .02 Grandview Heights .02 1.00 .02 Grandview Heights .021 1.00 .02 Grove City .02 1.00 .02 Haskins .01 .50 .01 Hudson .02 1.00 .02 Huron .02 1.00 .02 Huron .01 .00 .01 Jackson Center .015 .00 .02 Huron .01 1.00 .01 Kettiersville (2010) .01 1.00 Kettiersville<					.0175
Fairview Park 0.22 7.75 0.12 Fort Jennings .01 1.00 .01 1.00 .01 Fredericktown .015 1.00 .011 Gananna .015 8.333 .011 Gahanna .015 8.333 .012 1.00 .00 .01 Galena .011 .00 .01 .00 .01 .00 .01 Garfield Heights .022 1.00 .02 .00 .02 .00 .02 Grandon .015 1.00 .021 .00 .022 .00 .022 Grove City .02 1.00 .02 1.00 .02 .00 .02 Huighand Heights .02 1.00 .02 1.00 .02 .00 .02 Huighand Heights .02 1.00 .02 .00 .02 .00 .02 Huighand Heights .02 1.00 .01 .00 .01 .00 .01					
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Fremont 0.15 1.00 0.01 Gahanna .015 .8333 0.01 Galena .01 .00 .01 Galena .01 .00 .01 Galinon .02 1.00 .01 Garand .02 1.00 .02 Grandview Heights .021 1.00 .02 Grandview Heights (2010) .02375 1.00 .022 Grave City .02 1.00 .02 1.00 .02 Haskins .01 .50 .01 .50 .01 Hudson .02 1.00 .02 1.00 .02 Hudson .02 1.00 .02 1.00 .02 Hudson .01 .00 .01 .00 .01 Jackson Center .015 .00 .02 .00 .02 Jackson Center .01 .00 .01 .00 .01 Jackson Center .01					.01
Galanna .015 .8333 .019 Galena .01 .00 .01 Galion .02 1.00 .02 Girard .02 1.00 .02 Girard .02 1.00 .02 Grafton .015 1.00 .02 Grandwiew Heights (2010) .02375 1.00 .021 Grove City .02 1.00 .02 .000 .02 Highland Heights .01 .50 .01 .00 .02 Huron .02 1.00 .02 .00 .02 Huron .01 .00 .01 .00 .01 Jackson Center .01 .00 .01 .00 .01 Jewett .01 .00 .01 .00 .01 Kettlersville .015 .00 .00 .01 Lagrange .015 .00 .01 .00 .01 Lagrange .015 <td></td> <td>-</td> <td></td> <td></td> <td></td>		-			
Galion 02 1.00 01 Garafield Heights .02 1.00 .02 Girard .02 1.00 .02 Grandview Heights (2010) .02375 1.00 .021 Grandview Heights (2011) .0255 1.00 .022 Grave City .02 1.00 .02 1.00 .022 Haskins .01 .50 .01 .50 .01 Hillard .02 1.00 .02 Hold .02 Hold .02 Hudson .02 1.00 .02 Hold .02 Hold .02 Hudson .02 1.00 .02 Hold .02 Hold .01 .00 .01 Jewett .01 1.00 .01 .00 .01 .00 .02 Johnstown .01 1.00 .01 .00 .01 .01 .01 .01 .01 .01 .01 .01 .01 </td <td>Gahanna</td> <td></td> <td></td> <td>.8333</td> <td>.015</td>	Gahanna			.8333	.015
Garfield Heights .02 1.00 .02 Girard .02 1.00 .02 Grand .02 1.00 .02 Grafton .015 1.00 .012 Grandwiew Heights (2010) .02375 1.00 .021 Grove City .02 1.00 .02 1.00 .02 Hilliard .02 1.00 .02 1.00 .02 Huighland Heights .01 .50 .01 Huighland Heights .02 1.00 .02 Huron .02 1.00 .02 1.00 .02 Huighland Heights .02 1.00 .02 Jackson Center .01 1.00 .01 I.00 .01 J.00 .01 Jewett .01 1.00 .01 1.00 .00 .02 Kettersville .021 .00 .02 Kettlersville .011 .00 .01 .00 .01 Loc .00 .01					.01
Girard 02 1.00 02 Glenwillow .02 1.00 .02 Grafton .015 1.00 .021 Grandview Heights (2010) .02375 1.00 .021 Grove City .02 1.00 .022 .000 .022 Grove City .02 1.00 .022 .000 .02 Haskins .01 .50 .01 .00 .02 Hudson .02 1.00 .02 1.00 .02 Huron .01 .00 .01 .00 .01 Jackson Center .01 .00 .01 .00 .01 Johnstown .01 .00 .01 .00 .01 Kitlbuck (2010) .01 .00 .01 .00 .01 Kitland .02 1.00 .01 .00 .01 .00 .01 Lackramce .02 1.00 .01 .00 .01					
Grafton .015 1.00 .015 Grandview Heights (2010) .02375 1.00 .021 Grove City .02 1.00 .022 1.00 .022 Grove City .02 1.00 .02 1.00 .02 Highland Heights .02 1.00 .02 1.00 .02 Huron .02 1.00 .02 1.00 .02 Jackson Center .01 1.00 .01 1.00 .01 Jewett .01 1.00 .01 1.00 .01 Johnstown .01 1.00 .01 1.00 .02 Kettlersville (2010) .01 1.00 .01 1.00 .01 Killbuck (2010) .01 1.00 .01 1.00 .01 LaGrange .015 1.00 .01 .00 .01 Lockland .021 .00 .02 Lockland .021 .00 .02 <t< td=""><td>Girard</td><td></td><td>.02</td><td>1.00</td><td>.02</td></t<>	Girard		.02	1.00	.02
Grandview Heights (2010) .02375 1.00 .0217 (2011) .025 1.00 .022 Grove City .02 1.00 .022 Highland Heights .02 1.00 .02 Highland Heights .02 1.00 .02 Hudson .02 1.00 .02 Hudson .02 1.00 .02 Huron .01 .00 .01 Independence .02 1.00 .02 Jackson Center .015 1.00 .01 Johnstown .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Killand .02 1.00 .01 .00 .01 LaGrange .011 .00 .01 .00 .01 LaKemore .02 1.00 .02 .00 .02 Lockland .021 <					
(2011) 0.25 1.00 0.22 Haskins 0.01 1.50 0.01 Highland Heights 0.02 1.00 0.02 Hudson 0.02 1.00 0.02 Hudson 0.02 1.00 0.02 Huron 0.01 0.00 0.01 Independence 0.02 1.00 0.01 Jackson Center 0.01 1.00 0.01 Johnstown 0.01 1.00 0.01 Kent 0.02 1.00 0.02 Kitlbuck (2010) 0.1 5.0 0.22 Kitlbuck (2010) 0.1 1.00 0.01 Kitlbuck (2010) 0.1 1.00 0.01 Kitland 0.02 1.00 0.01 1.00 0.01 LaGrange 0.01 0.01 0.01 0.01 0.02 1.00 0.01 Lockbourne 0.01 0.02 1.00 0.01 0.02 0.02		(2010)			.015
Haskins 01 50 01 Highland Heights .02 1.00 .02 Hulliard .02 1.00 .02 Hudson .02 1.00 .02 Huron .01 .00 .01 Independence .02 1.00 .02 Jackson Center .015 1.00 .01 Jackson Center .01 1.00 .01 Johnstown .01 1.00 .01 Johnstown .01 .00 .01 Kettlersville (2010) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Lakemore .02 1.00 .02 1.00 .02 Lockland .021 1.00 .01 .00 .01 Lockland .01 .00 .01 .00 .02 Lockland .01 .00		(2011)	.025	1.00	.0225
Highland Heights .02 1.00 .02 Hillard .02 1.00 .02 Hudson .02 1.00 .02 Huron .01 .00 .01 Independence .02 1.00 .02 Jackson Center .015 1.00 .01 Jackson Center .011 1.00 .01 Jackson Center .021 1.00 .01 Jackson Center .021 1.00 .01 Johnstown .01 1.00 .00 Kent .02 1.00 .02 Kitllauck (2010) .01 1.00 .01 Kiitland .02 1.00 .01 .00 .01 LaGrange .015 1.00 .01 .00 .01 Lockbourne .01 .00 .01 .00 .01 Lockbourne .01 .00 .01 .00 .01 Locklaud .021 .00 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Hillard 0.2 1.00 0.2 Hurdson .02 1.00 .02 Huron .01 .00 .01 Independence .02 1.00 .02 Jackson Center .015 1.00 .01 Jackson Center .01 1.00 .01 Johnstown .01 1.00 .00 Kent .02 1.00 .02 Kettlersville (2010) .01 1.00 .00 Killbuck (2011) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 LaGrange .015 1.00 .01 .00 .01 Lackamore .02 1.00 .01 .00 .01 Lockland .021 .00 .02 .00 .02 Macedonia (2010) .02 .00 .02 .00 .02 Marchand .01 .00 .01 .00 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Huron .01 .00 .01 Independence .02 1.00 .02 Jackson Center .015 1.00 .01 Jaekson Center .011 1.00 .01 Jewett .01 1.00 .01 Jewett .01 1.00 .01 Jewett .01 1.00 .02 Kent .02 1.00 .02 Kittland .02 1.00 .01 Kittland .02 1.00 .01 LaGrange .015 1.00 .01 Lakemore .01 .00 .01 Lockbourne .01 .00 .01 Lockland .021 .00 .02 Lyndhurst .015 .50 .01 Macedonia (2010) .02 1.00 .02 Marchester .01 .50 .01 .00 .01 Marchonia .021 .00 .02 .00 </td <td>Hilliard</td> <td></td> <td>.02</td> <td></td> <td>.02</td>	Hilliard		.02		.02
Independence 02 1.00 02 Jackson Center .015 1.00 0.01 Jewett .01 1.00 .01 Johnstown .01 1.00 .00 Kent .02 1.00 .00 Kent .02 1.00 .00 Kettlersville (2010) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 LaGrange .015 1.00 .01 .00 .01 Lakemore .02 1.00 .02 .00 .02 Lockland .021 .00 .02 .00 .02 Loveland .01 .00 .01 .00 .02 Loveland .01 .00 .02 .00 .02 Macedonia (2010) .02 1.00 .02 Marchand .01 .50 .01					
Jewett .01 1.00 .01 Johnstown .01 1.00 .00 Kent .02 1.00 .02 Kettersville (2010) .01 .50 .02 Killbuck (2010) .01 .50 .02 Killbuck (2010) .01 .00 .01 Kirtland .02 1.00 .01 .00 .01 Lakemore .02 1.00 .01 .00 .01 Lockbourne .01 .00 .01 .00 .01 Lockland .021 .00 .02 .00 .02 Loveland .01 .00 .01 .00 .01 Loveland .01 .00 .02 .00 .02 Macedonia (2010) .02 1.00 .02 Marchester .01 .00 .01 .00 .01 Martins Ferry .0075 .00 .01 .00	Independence		.02	1.00	.02
Johnstown .01 1.00 .004 Kent .02 1.00 .02 Kettlersville (2010) .01 1.00 .02 Killbuck (2011) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 LaGrange .015 1.00 .01 Lakemore .02 1.00 .01 Lockland .021 .00 .02 Loveland .01 .00 .01 Loveland .015 .50 .01 Loveland .01 .00 .02 Macedonia (2010) .02 1.00 .02 Marineville .01 .50 .01 .00 .02 Marineville .01 .00 .02 .00 .02 Marineville .01 .50 .01 .50 .01 Marineville .01 .50 .01 .00 .02 Mari					.015
Kent 02 1.00 0.02 Kettlersville (2010) .01 .50 .02 Kettlersville (2011) .01 .50 .02 Killbuck (2011) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Kirland .02 1.00 .01 .00 .01 LaGrange .015 1.00 .01 .00 .01 Lakemore .02 1.00 .02 .00 .02 Lockbourne .01 .00 .01 .00 .01 Lockland .021 .00 .02 .00 .02 Loveland .011 .00 .01 .00 .01 Macedonia (2010) .022 1.00 .02 Marineville .01 .50 .01 .00 .02 Marineville .01 .00 .02 .00 .02 Marine Fery .					.005
(2011) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 Killbuck (2010) .01 1.00 .01 LaGrange .015 1.00 .01 LaGrange .015 1.00 .01 Lakemore .02 1.00 .01 Lockbourne .01 .00 .01 Lockland .021 1.00 .02 Loveland .015 .50 .013 Loveland .015 .50 .014 Loveland .015 .50 .013 Macedonia (2010) .02 1.00 .02 Marineville .01 .50 .01 .00 .02 Marine Ferry .0075 1.00 .007 .007 .00 .02 Marifield Heights .01 .50 .01 .00 .01 Marifield Village (2010) .017 .00 .02 Mid	Kent	(0010)	.02	1.00	.02
Killbuck (2010) 0.1 1.00 0.1 Kirtland .02 1.00 .01 .00 .01 Kirtland .02 1.00 .01 .00 .01 LaGrange .015 1.00 .01 .00 .01 Lakemore .02 1.00 .02 .00 .01 Lockbourne .01 .00 .01 .00 .01 Lockland .021 1.00 .02 .00 .02 Loveland .011 .00 .01 .00 .01 Loveland .011 .00 .01 .00 .02 Macedonia (2010) .022 1.00 .02 Marineville .01 .00 .01 .00 .02 Marines Fery .0075 1.00 .007 .00 .02 Marfield Village (2010) .0175 1.00 .01 Mechanicsburg .01 .02 1.00	ĸettlersville				.02
Kirtland 0.2 1.00 .017 LaGrange .015 1.00 .017 Lakemore .02 1.00 .012 Lakemore .02 1.00 .012 Lithopolis .01 .00 .01 Lockbourne .01 .00 .01 Lockland .021 1.00 .02 Lockland .021 1.00 .02 Lockland .01 .00 .01 Lockland .021 1.00 .02 Lockland .021 .00 .02 Macedonia (2010) .02 1.00 .02 Maineville .01 .50 .01 Markins Ferry .0075 1.00 .007 Mayfield Village (2010) .0175 1.00 .01 .00 .01 McClure .01 .02 .00 .02 .00 .02 Methor .02 .00 .01 .00 .01	Killbuck				
Lakemore .02 1.00 .02 Lithopolis .01 .00 .01 .00 .01 Lockbourne .01 .00 .01 .00 .01 Lockland .021 1.00 .02 .00 .01 Lockland .01 .00 .01 .00 .01 Lockland .01 .00 .01 .00 .02 Loveland .01 .00 .01 .00 .02 Loveland .01 .00 .02 .00 .02 Macedonia (2010) .02 1.00 .02 Marins Ferry .0075 1.00 .007 Mayfield Heights .01 .50 .01 Marfield Village (2010) .0175 .00 .02 McClure .01 .00 .01 .00 .01 Metrose (2010) .01 .00 .01 .00 .01 Metrose .02			.02	1.00	.0175
Lithopolis .01 .00 .01 Lockbourne .01 .00 .01 Lockland .021 1.00 .021 Lockland .021 1.00 .01 Loveland .01 1.00 .01 Loveland .01 5.50 .014 Macedonia (2010) .02 1.00 .02 Maineville .01 .50 .01 .02 Maineville .01 .50 .01 .02 .00 .02 Marineville .01 .50 .01 .00 .02 .00 .02 Marineville .01 .50 .01 .00 .01 .00 .02 Mayfield Heights .025 1.00 .02 .00 .02 Mayfield Village (2010) .0175 1.00 .01 .00 .01 McClure .01 .00 .01 .00 .01 .00 .01 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Lockland .021 1.00 .022 Loveland .01 1.00 .01 Loveland .015 .50 .011 Macedonia (2010) .02 1.00 .02 Martins Ferry .015 .001 .00 .01 Martins Ferry .0075 1.00 .02 Martins Ferry .0075 1.00 .01 Martins Ferry .0075 1.00 .01 Mayfield Heights .01 .50 .01 Martins Ferry .0075 1.00 .01 Mayfield Village (2010) .0175 1.00 .01 McClure .01 .00 .01 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 Middleport .01 .00 .01 .	Lithopolis		.01	.00	.01
Loveland 0.1 1.00 0.1 Lyndhurst .015 .50 .014 Macedonia (2010) .02 1.00 .02 Macedonia (2011) .0225 1.00 .02 Maineville .01 .50 .01 Manchester .01 .50 .01 Maple Heights .025 1.00 .02 Mayfield Heights .01 .50 .01 Mayfield Village (2010) .0175 1.00 .007 Mayfield Village (2011) .02 1.00 .02 McClure .01 .00 .01 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 Metamora .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 Middleport .01					.01
Lyndhurst 0.15 .50 .011 Macedonia (2010) .02 1.00 .02 (2011) .0225 1.00 .02 .00 .02 Maineville .01 .50 .01 .00 .02 Manchester .01 .00 .02 .00 .02 Martins Ferry .0075 1.00 .007 Mayfield Heights .01 .50 .01 Mayfield Village (2010) .0175 1.00 .01 .00 .01 Mechanicsburg .01 .02 1.00 .02 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 .00 .01 Metamora .01 .00 .01 .00 .02 Mod .01 .00 .01 Middleport .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .01 .01 .01					.021
(2011) .0225 1.00 .02 Maineville 01 .50 .01 Manchester .01 .50 .01 Maple Heights .025 1.00 .023 Martins Ferry .0075 1.00 .007 Mayfield Heights .01 .50 .01 Mayfield Village (2010) .0175 1.00 .01 Mayfield Village (2011) .02 1.00 .02 McClure .01 .00 .01 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 Metarora .01 .00 .01 .00 .01 Middleburg Heights .02 1.00 .01 .00 .01 Middleburd .015 .00 .00 .01 .00 .01 Middleburd .01 .00 .01 .00 .01 .00 .01 Middleburd .01 .00 .01	Lyndhurst		.015	.50	.015
Maineville 01 50 01 Manchester 01 1.00 01 Maple Heights 0.25 1.00 0.02 Martins Ferry .0075 1.00 .007 Mayfield Heights 0.1 .50 .01 Mayfield Village (2010) .017 5 .00 Machanicsburg 0.1 .00 .01 .00 .01 Mechanicsburg 0.1 .00 .01 .00 .01 Metamora 0.1 .00 .01 Modelburg Heights .01 .00 .02 Middleport .015 1.00 .02 .00 .02 Modelburg Heights .02 .00 .02 Middleport .015 .00 .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 .01 .01	Macedonia				.02
Manchester 01 1.00 01 Maple Heights .025 1.00 0.027 Martins Ferry .0075 1.00 .007 Mayfield Heights .01 .50 .01 Mayfield Willage (2010) .0175 1.00 .007 Mayfield Village (2011) .02 1.00 .01 McClure .01 .00 .01 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 Metrose (2010) .01 .00 .01 .00 .01 Metror .02 1.00 .02 .00 .02 .00 .02 Middleburg Heights .02 1.00 .01 .00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 .00 .01 Milan .2010 Tac Effective 1-10 .01 .00 .01 .00 .01 .01 .01 .0	Maineville	(2011)			.02
Martins Ferry .0075 1.00 .007 Mayfield Heights .01 .50 .01 Mayfield Village (2010) .017 .50 .01 Mayfield Village (2010) .017 .50 .01 MacClure .01 .02 1.00 .02 Mechanicsburg .01 .00 .01 Metamora .01 .00 .01 Middle Point .015 1.00 .01 Middleburg Heights .02 1.00 .02 Middleport .01 .00 .01 Middleport .01 .00 .01 Middleport .01 .00 .01 Middleport .01 .00 .01 Milford .01 .00 .01 ApWR00 .011 .00 .01 Middleport .01 .00 .01 Mildord .01 .00 .01 .010 .01 .00	Manchester		.01	1.00	.01
Mayfield Heights 01 50 01 Mayfield Village (2010) .0175 1.00 .01 (2011) .02 1.00 .02 .00 .02 McClure .01 .00 .01 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 Metrose (2010) .01 .00 .01 Metrose .01 .00 .01 .00 .01 Metamora .01 .01 .00 .01 Middleburg .01 .00 .01 Middleburg Heights .02 1.00 .02 1.00 .02 .00 .02 Middleport .01 .00 .01 .00 .01 .00 .01 Milan (2010) .001 .00 .01 .00 .01 Retro .010 .01 .00 .01 .00 .01 Milder .010 .01 .00					.025
Mayfield Village (2010) .0175 1.00 .017 (2011) .02 1.00 .02 .00 .02 McClure .01 .00 .01 .00 .01 Mechanicsburg .01 .00 .01 .00 .01 Metrose (2010) .01 .00 .01 .00 .01 Metarnora .01 .01 .00 .01 .00 .01 Middle Point .015 1.00 .01 .00 .01 Middleport .01 .00 .01 .00 .01 Mildeport .01 .00 .01 .00 .01 Mildeport .01 .00 .01 .00 .01 Milford .01 .01 .00 .01 .00 .01 IEVP 2010 Tac Effectione 1-10 .01 .00 .01 .00 .01 Milford .01 .02 .02 .02 .02<	Mayfield Heights		.01	.50	.01
McClure .01 .00 .01 Mechanicsburg 01 .00 .01 Melrose (2010) .01 .00 .01 Mentor .02 1.00 .02 .00 .02 Metamora .01 .50 .01 .00 .02 Middle Point .015 1.00 .02 1.00 .02 Middleburg Heights .02 1.00 .02 Middleport .01 .00 .01 Milan (2010) .001 .00 .01 .00 .01 Milford .01 .00 .01 .00 .01 .00 .01 Milford .01 .00 .01 .00 .01 .00 .01 Milford .01 .01 .00 .01 .00 .01 Milford .01 .01 .00 .01 .00 .01 Milford .01 .02 .02 .02 .02<	Mayfield Village				.0175
Mechanicsburg .01 .00 .01 Meirose (2010) .01 .00 .01 Mentor .02 1.00 .02 Metamora .01 .50 .01 Middle Point .015 1.00 .01 Middleport .02 1.00 .01 Middleport .01 .00 .01 Mildleport	McClure	(2011)			
Mentor .02 1.00 .02 Metarnora .01 .50 .01 Middle Point .015 1.00 .01 Middleport .015 1.00 .01 Middleport .01 1.00 .02 Middleport .01 1.00 .02 Middleport .01 .00 .01 Milan (2010) .0075 .00 .007 Milford .01 .00 .01 .00 .01 LEIH .010 .01 .00 .01 .00 .01 ACHYDON .2010 Tac Effective 1-10 .01 .00 .01 .00 .01 ACHYDON .2010 Tac Effective 1-10 .01 .025 1.00 .025 effective MICHAN .2010 .026 .025 1.00 .025 effective 1.00 .021 .025 1.00 .025 fieldweis MIEDING .2010 .2010 .2010 .2010 .2010 <td>Mechanicsburg</td> <td></td> <td>.01</td> <td>.00</td> <td>.01</td>	Mechanicsburg		.01	.00	.01
Metamora .01 .50 .01 Middle Point .015 1.00 .01 Middleburg Heights .02 1.00 .01 Middleport .01 1.00 .01 Middleport .01 1.00 .01 Mildleport .01 .0075 .00 .007 Mildlerort .01 .00 .01 .00 .01 Milford .01 .01 .00 .01 .00 .01 Milford .01 .01 .00 .01 .00 .01 AVM000 .011 Tax Effective 1-10 .01 .00 .01 .00 .01 AVM000 .2010 Tax Effective 1-10 .0210 Tax Effective 1-10		(2010)			
Middle Point .015 1.00 .01 Middleburg Heights .02 1.00 .02 Middleport .01 1.00 .01 Mildleport .01 1.00 .01 Mildleport .01 .00 .01 Mildleport .01 .00 .01 Milford .01 .00 .01 Milford .01 .00 .01 ADWMO 2010 Tax Effective 1-1:0 .01 .00 .01 ADWMO 2010 Tax Effective 1-1:0 .01 .00 .01 ADWMO 2010 Tax Effective 1-1:0 .01 .00 .01 ADWEW HGRING 2010 Tax Effective 1-1:0 .00 .01 .00 .01 ADWEW HGRING 2010 Tax Effective 1-1:0 .00 .01 .025 1:00 .025					
Middleburg Heights 0.2 1.00 .02 Middleport .01 1.00 .01 Milan (2010) .0075 .00 .007 Image: State Stat	Middle Point		.015	1.00	.01
Milan (2010) .0075 .00 .007 (2011) 01 .00 .01 .00 .01 Milford .01 .01 .00 .01 .00 .01 VELPH 2010 Tax Effective 1-1:0 .01 .00 .01 .00 .01 XOHN00 2011 Tax Effective 1-1:0 .01 .00 .01 .00 .01 XOHN00 2010 Tax Effective 1-1:0 .01 .00 .01 .00 .01 XAVER0M 2010 Tax Effective 1-1:0 .01 .02 .025 1:00 .025 .00 .025 1:00 .025 1:00 .025 .00 .025 1:00 .025 1:00 .025 .00	Middleburg Heights			1.00	
(2011) 0.1 0.00 0.01 HEIPH 2010 Tax Effective 1-10 .01 .00 .01 AC2WOOD 2011 Tax Rate change subject to certification by the Board of Electors .01 .00 .01 AC2WOOD 2011 Tax Rate change subject to certification by the Board of Electors .01 .00 .01 AC2WOOD 2011 Tax Rate change to more than average based on a change from .0225 1.00 .02 to .025 1.00 .0255 effective .01 .00 .01 TTLERSVELIGT 2011 Oracef Rate change from .02 to .0		(2010)			.001
Milford .01 .00 .01 PEI-PH 2010 Tax Effective 1-1-10 .01 .00 .01 ACMMOOD 2010 Tax Effective 1-1-10 .01 .00 .01 AVERDAM 2010 Tax Effective 1-1-10 .01 .00 .01 AVERDAM 2010 Tax Effective 1-1-10 .01 .01 .01 .02 AVMOVEW HEIGHT 2010 Tax Effective 1-10 .01 .01 .02 10.02 .02			.01	.00	.01
ACHWOOD 2011 Tax Rate change subject to certification by the Board of Elections SWERDAM 2010 Tax Effective 1-10 AVOVEW HEIGHTS 2010 Tax Effective 1-20 AVOVEW HEIGHTS 2010 Tax Atlase and Credit Limit is an average based on a change from .0225 1.00 .02 to .025 1.00 .0226 effective TITLERSVILLE 2010 Tax Effective 1-10 LBUCK 2010 Tax Effective 1-10			.01		.01
ZANDVIEW HEIGHTS 2010 Tax Rate and Credit Limit is an average based on a change from .0225 1.00 .025 1.00 .025 effective ZTTLERSVILLE 2011 Credit Rate change from .50 to .100 effective 1-1-11 LBUCK 2011 Tax Effective 1-1-0	ACHWOOD 2011 Tax Rate change subject to c	ertification by the Board of E	Elections		
LLBUCK 2010 Tax Effective 1-1-10	RANDVIEW HEIGHTS 2010 Tax Rate and Credit Limit is a		ge from .0225 1.00	0 .02 to .025 1.00 .0	225 effective 7-1
ACCOUNTS 2011 143 INVESTIGATION SUPPORT TO CONTINUE MOART OF Florings	LBUCK 2010 Tax Effective 1-1-10		lections		

MUNICIPALITY Milford Center	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDI LIMIT LINE 5
Mineral City		.01	1.00	.01
Minerva Park Mingo Junction		.01	.50	.01
*Mogadore	(2010)	.02125	1.00	.0212
Moreland Hills	(2011)	.0225	1.00	.0225
Mount Sterling		.01	.00	.01
New Albany		.02	1.00	.02
New Bloomington New Franklin		.01	.50	.01
*New Richmond	(2010)	.01	.50	.01
New Waterford Newburgh Heights		.01 .02	.50	.01
Newtown		.01	1.00	.01
North Lewisburg		.01	.50	.01
North Olmsted North Royalton	-	.02	1.00	.0125
*Oakwood Village	(2010)	.0225	1.00	.0225
Oberlin	(2011)	.025	1.00	.025
Olmsted Falls		.015	.50	.015
Orange		.02	.60 1.00	.015
Ottawa *Oxford	(2010)	.0175	1.00	.0175
	(2011)	.02	1.00	.02
*Pataskala Pepper Pike	(2010)	.01 .01	.00	.01
*Perry	(2010)	.01	.00	.01
Piketon		.01	.50	.01
Plain City Pleasant Hill		.01	.00	.01
Portage		.01	.00	.01
Powell		.0075	1.00	.0025
Powhatan Point *Quincy	(2010)	.0075	1.00	.0075
Reminderville	(/	.015	.00	.015
Reynoldsburg		.015	1.00	.015
Richmond Heights Richwood		.02	.00	.02
Ridgeway		.005	.00	.005
Ripley Riverside		.01	1.00	.01
Rossford		.0225	1.00	.0225
Sabina		.01	1.00	.01
Saint Paris Salineville		.01 .01	1.00	.01
Sandusky		.01	.00	.01
Sardinia		.01	.00	.01
Seven Hills Shaker Heights		.02	1.00	.01
Shawnee Hills		.02	1.00	.0175
Sheffield Lake Sheffield Village		.015	.50	.01
Sherwood		.02	1.00	.01
Silver Lake		.02	1.00	.02
Silverton South Charleston		.0125	.00	.0125
South Euclid		.02	.75	.01
Steubenville Stratton		.02	1.00	.02
Streetsboro		.01	1.00	.01
Strongsville		.02	.75	.02
Sunbury Swanton		.01	.00	.01
Tallmadge		.02	1.00	.02
* Thurston	(2010)	.01	.00	.01
Tontogany Toronto		.01	1.00	.01
Tremont City		.01	.00	.01
* Twinsburg Uhrichsville	(2010)	.0225	1.00	.0225
University Heights		.025	1.00	.01
Upper Arlington		.02	1.00	.02
Urbancrest Valley View		.02	1.00	.02
* Vermilion	(2010)	.01	.708	.01
Wakeman	(2011)	.01	.50	.01
Wakeman *Waynesville	(2010)	.01	.50 1.00	.01
Wellston		.01	1.00	.01
Wellsville West Elkton		.01	.00	.01
Westlake		.015	1.00	.01
Weston		.01	.00	.01
Willoughby *Willoughby Hills	(2010)	.02	1.00	.02
· · ·	(2010)	.02	1.00	.015
Willowick		.02	.875	.02
Willshire Wintersville		.01	.00	.01
*Woodmere	(2010)	.025	1.00	.025
Woodstock *Worthington	(2010)	.01	.00	.01
* Worthington	(2010)	.0225	1.00	.025
Yellow Springs	,,	.015	1.00	.015
Youngstown *OAKWOOD VILLAGE 2010 Tax Rate and Credit Limit is an a	average based on a charge	.0275	1.00	.0275
VDCF00 2011 Tax-Rate, Tib. Order Limits and IV. VDCF00 2011 Tax-Rate, Tib. Order Limits and IV. VDCF00 2011 Tax-Rate, Tib. Order Limits and IV. VPTX5KLAL 2011 Tax-Rate, Tib. Order Limits and IV. VPCRFW 2010 Tax-Cleft charge from 1.00 to. VPCRFW 2010 Tax-Cleft charge from 1.00 to. VPTNISSURG 2010 Tax-Cleft charge from 1.00 to. VPNNSBURG 2010 Tax-Cleft charge from 1.00 to.	Limit change from .0175 1.0 .00 effective 1-1-10 je from .02 to .0225 effective	0 .0175 to .02 1.00 1-1-2010	0.02 effective 1-1-1	1

 "MELROSE
 2010 Tax-Effective 1-1-10

 "MLNAW
 2010 Tax Take and Credit Limit is an average based on a change from .005 .00 .005 to .01 .00 .01 effective 7-1-10

 "MOCADORE
 2010 Tax Rate and Credit Limit is an average based on a change from .021 1.00 .022 stellactive 7-1-10

 "MEVEN ICHMODOR
 2010 Tax Rate and Credit Limit is an average based on a change from .021 1.00 .022 stellactive 7-1-10

 "MEVEN ICHMODOR
 2010 Tax Rate and Text Limit is an average based on a change from .021 .00 .022 stellactive 7-1-10