

# 2010 Form 11 Instructions



## Employer's Municipal Tax Withholding Booklet



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

[www.ritaohio.com](http://www.ritaohio.com)

## Easy Access to Withholding Tax Forms & Help:



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



**Phone:** If you need additional assistance with the filing your Form 11, please feel free to call us at one of the following phone numbers: Cleveland Local: (440) 526-0900 or Toll Free: (800) 860-RITA (7482); Columbus Toll Free: (866) 721-RITA (7482); Youngstown Toll Free: (866) 750-RITA (7482); or TDD: (440) 526-5332.

## Reminders:

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

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

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

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

## Other Fees:

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

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

## Who is Required to File Form 11:

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

## What is Taxable:

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

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

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

**Exceptions:** Brooklyn, Chardon, and Oberlin exempt stock option income from withholding. Chardon exempts non-qualified deferred compensation described in ORC § 3121 (v)(2)(C).

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

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

## Business Changes:

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

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

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

### **WILLSHIRE –**

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

### **YELLOW SPRINGS –**

If withholding amount per month is:

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

### **YOUNGSTOWN & YOUNGSTOWN GIRARD JEDZ -**

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

## **CHANGES TO THE OHIO REVISED CODE 718.03**

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

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

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

**VILLAGE OF MANCHESTER-**

If withholding amount per month is:

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

**MENTOR AND METAMORA –**

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

**MIDDLEPORT AND RIVERSIDE –**

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

**MILAN –**

If withholding amount per month is:

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

**NEW FRANKLIN –**

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

**OBERLIN –**

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

**OTTAWA –**

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

**PIKETON –**

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

**PLEASANT HILL –**

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

**REYNOLDSBURG AND REYNOLDSBURG EZONE-**

If withholding amount per month is:

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

**RIPLEY –**

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

**ROSSFORD -**

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

**SABINA –**

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

**SILVERTON –**

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

**STEUBENVILLE –**

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

**SUNBURY –**

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

**WELLSTON –**

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

**WILLOUGHBY AND WILLOUGHBY HILLS –**

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

## Specific Instructions for Completing Form 11:

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



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

## Section A:

Enter the total wages subject to workplace tax, the total amount of workplace tax withheld, the total amount of residence tax withheld, and the total amount due and paid.

Please Note: Do not report wages for any residence tax withheld.

## Section B:

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

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

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

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

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

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

## Responsible Party:

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

## SPECIAL NOTES

### **ADDYSTON, CAMPBELL, FREMONT, MCCLURE, NEW WATERFORD, PORTAGE, POWHATAN POINT, ST. PARIS, SWANTON, TOTOGANY, AND WINTERSVILLE –**

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

### **ANDOVER, ARLINGTON HEIGHTS, BELLEVUE, CENTERBURG, EAST PALESTINE, EDISON, FORT JENNINGS, FREDERICKTOWN, HASKINS, JOHNSTOWN, KILLBUCK, LAGRANGE, LAKEMORE, MIDDLE POINT, MINERAL CITY, MINGO JUNCTION, SOUTH CHARLESTON, TORONTO, TREMONT CITY, UHRICHVILLE, URBANCREST, VERMILION, WELLSVILLE, AND WESTON –**

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

### **ANTWERP, BEAVERDAM, CECIL, KIRTLAND, NORTH ROYALTON, AND WILLOWICK –**

If withholding amount per month is equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

### **ASHVILLE –**

If withholding amount per month is:

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

### **AVON LAKE –**

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

### **BEACHWOOD, BEACHWOOD EAST / WEST JEDD'S, EAST CLEVELAND, PERRY, PERRY JEDD, AND WOODSTOCK-**

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

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

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

### **BETTSVILLE, CIRCLEVILLE, LOCKBOURNE, AND STRATTON –**

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

### **BRIMFIELD / TALLMADGE JEDD & TALLMADGE -**

If withholding amount per month is:

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

### **BROOKLYN –**

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

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

If withholding amount is:

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

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

### **CAIRO -**

If withholding amount per month is:

1. \$400 or more, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.
2. All full time college students are exempt.

### **CARDINGTON AND MILFORD CENTER –**

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

### **CEDARVILLE, JEWETT, AND SHEFFIELD LAKE –**

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

### **CHARDON –**

If withholding amount per month is:

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

### **COMMERCIAL POINT, CITY OF MILFORD, CITY OF MILFORD JEDD, OXFORD, AND PATASKALA -**

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

### **CORWIN –**

If withholding amount per month is:

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

### **FAIRBORN –**

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

### **GAHANNA –**

If withholding amount is:

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

### **GALENA –**

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

### **GALION -**

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

### **GIRARD –**

If withholding amount per month is:

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

### **GROVE CITY, UPPER ARLINGTON, AND WORTHINGTON –**

If withholding amount is:

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

### **JACKSON CENTER –**

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

### **KENT –**

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

### **KETTLERSVILLE –**

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

### **LOCKLAND –**

If withholding amount per month is:

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

### **LOVELAND –**

If withholding amount per month is:

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

### **MAINEVILLE AND NEWTOWN –**

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

2010 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	ADDYSTON	1.00	308	FREDERICKTOWN	1.00	513	CITY OF MILFORD	1.00	704	SABINA	1.00
022	* ADELPHI	1.00	310	FREMONT	1.50	523	CITY OF MILFORD <b>JEDD</b>	1.00	707	SAINT PARIS	1.00
015	ANDOVER	1.50	316	* GAHANNA	1.50	507	MILFORD CENTER	1.00	712	SALINEVILLE	1.00
031	* ANTWERP	1.00	319	GALENA	1.00	602	* MINERAL CITY	1.00	710	SANDUSKY	1.00
013	ARLINGTON HEIGHTS	2.10	317	GALION	2.00	509	MINERVA PARK	1.00	720	SEVEN HILLS	2.00
006	ASHVILLE	1.00	320	GARFIELD HEIGHTS	2.00	508	* MINGO JUNCTION	2.00	750	SHAKER HEIGHTS	1.75
010	AURORA	2.00	346	GIRARD	2.00	515	* MOGADORE	2.25	749	SHAWNEE HILLS	2.00
020	AVON	1.75	347	GLENWILLOW	2.00	520	MORELAND HILLS	1.00	751	SHEFFIELD LAKE	1.50
021	AVON LAKE	1.50	350	GRAFTON	1.50	528	MOUNT STERLING	1.00	752	SHEFFIELD VILLAGE	2.00
040	BAY VILLAGE	1.50	357	* GRANDVIEW HEIGHTS	2.50	535	NEW ALBANY	2.00	748	SHERWOOD	1.00
050	BEACHWOOD	1.50	358	GROVE CITY	2.00	504	NEW BLOOMINGTON	1.00	756	SILVER LAKE	2.00
051	BEACHWOOD EAST <b>JEDD</b>	1.50	364	HASKINS	1.00	554	NEW FRANKLIN	1.00	757	SILVERTON	1.25
052	BEACHWOOD WEST <b>JEDD</b>	1.50	370	HIGHLAND HEIGHTS	2.00	524	* NEW RICHMOND	1.00	763	SOUTH CHARLESTON	1.00
054	* BEAVERDAM	1.00	371	HILLIARD	2.00	525	NEW WATERFORD	1.00	770	SOUTH EUCLID	2.00
065	BEDFORD HEIGHTS	2.00	384	* HUBER HEIGHTS	2.00	540	NEWBURGH HEIGHTS	2.00	776	STEUBENVILLE	2.00
086	BELLEVUE	1.50	378	HUDSON	2.00	561	NEWTOWN	1.00	764	STRATTON	1.00
090	BENTLEYVILLE	1.00	385	* HURON	1.00	549	NORTH LEWISBURG	1.00	775	STREETSBORO	2.00
100	BEREA	2.00	390	INDEPENDENCE	2.00	550	NORTH OLMSTED	2.00	780	STRONGSVILLE	2.00
102	BETTSVILLE	1.00	340	JACKSON CENTER	1.50	570	NORTH ROYALTON	2.00	779	SUNBURY	1.00
104	BEXLEY	2.00	377	JEWETT	1.00	580	* OAKWOOD VILLAGE	2.50	784	SWANTON	1.25
110	BOSTON HEIGHTS	2.00	386	JOHNSTOWN	1.00	585	OVERLIN	1.90	783	TALLMADGE	2.00
130	BRECKSVILLE	2.00	392	KENT	2.00	590	OLMSTED FALLS	1.50	728	* THURSTON	1.00
137	BRIMFIELD TOWNSHIP / TALLMADGE <b>JEDD</b>	0.75	338	KETTLERSVILLE	1.00	589	OLMSTED <b>JEDD</b>	1.50	794	TONTOGANY	1.00
140	BROADVIEW HEIGHTS	2.00	412	* KILLBUCK	1.00	600	ORANGE VILLAGE	2.00	792	TORONTO	2.00
150	BROOKLYN	2.50	394	KIRTLAND	2.00	601	ORANGE-CHAGRIN- HIGHLANDS <b>JEDD</b>	2.00	801	TREMONT CITY	1.00
160	BROOKLYN HEIGHTS	2.00	398	LAGRANGE	1.50	606	OTTAWA	1.00	790	* TWINSBURG	2.25
162	* CAIRO	0.50	401	LAKEMORE	2.00	609	OXFORD	1.75	797	UHRICHSVILLE	1.75
167	CAMPBELL	2.50	424	LITHOPOLIS	1.00	619	* PATASKALA	1.00	800	UNIVERSITY HEIGHTS	2.50
168	CARDINGTON	1.00	427	LOCKBOURNE	1.00	650	PEPPER PIKE	1.00	802	UPPER ARLINGTON	2.00
195	CECIL	1.00	426	LOCKLAND	2.10	654	PERRY	1.00	806	URBANCREST	2.00
192	CEDARVILLE	1.00	436	* LOVELAND	1.00	664	PERRY <b>JEDD</b>	1.00	810	VALLEY VIEW	2.00
194	CENTERBURG	1.00	440	LYNDHURST	1.50	664	PERRY <b>JEDD</b>	1.00	815	VERMILION	1.00
180	CHAGRIN FALLS	1.50	450	MACEDONIA	2.00	637	PIKETON	1.00	821	WAKEMAN	1.00
185	* CHARDON	2.00	451	MACEDONIA / NORTHFIELD CENTER TWP. <b>JEDD</b>	2.00	640	PLAIN CITY	1.00	827	* WAYNESVILLE	1.00
190	CIRCLEVILLE	1.50	454	MAINEVILLE	1.00	641	PLEASANT HILL	0.75	834	WELLSTON	1.00
193	CLAYTON	1.50	456	VILLAGE OF MANCHESTER	1.00	644	PORTAGE	1.00	839	WELLSVILLE	1.00
197	CLAYTON <b>JEDD</b>	1.50	460	MAPLE HEIGHTS	2.50	648	POWELL	0.75	841	WEST ELKTON	1.00
224	COMMERCIAL POINT	1.00	466	MARTINS FERRY	0.75	645	POWHATAN POINT	0.75	840	WESTLAKE	1.50
223	CORWIN	0.50	480	MAYFIELD HEIGHTS	1.00	643	* QUINCY	1.00	842	WESTON	1.00
250	CUYAHOGA HEIGHTS	2.00	485	* MAYFIELD VILLAGE	2.00	660	REMINDERVILLE	1.50	870	WILLOUGHBY	2.00
270	EAST CLEVELAND	2.00	475	* MCCLURE	1.00	661	REMINDERVILLE / TWINSBURG TWP. <b>JEDD</b>	1.50	880	WILLOUGHBY HILLS	1.50
268	EAST PALESTINE	1.00	486	MECHANICSBURG	1.00	662	REYNOLDSBURG	1.50	890	WILLOWICK	2.00
271	EDISON	0.50	489	* MELROSE	1.00	663	REYNOLDSBURG <b>E-ZONE</b>	1.50	892	WILLSHIRE	1.00
277	ELYRIA	1.75	490	MENTOR	2.00	670	RICHMOND HEIGHTS	2.00	894	WINTERSVILLE	1.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA <b>JEDD</b>	1.75	496	* METAMORA	1.00	671	RICHWOOD	1.00	900	* WOODMERE	2.50
287	FAIRBORN	1.50	499	* MIDDLE POINT	1.50	669	RIDGEWAY	0.50	901	WOODSTOCK	1.00
291	FAIRPORT HARBOR	2.00	500	MIDDLEBURG HEIGHTS	2.00	672	RIPLEY	1.00	904	* WORTHINGTON	2.50
300	FAIRVIEW PARK	2.00	503	MIDDLEPORT	1.00	680	RIVERSIDE	1.50	906	YELLOW SPRINGS	1.50
304	FORT JENNINGS	1.00	505	* MILAN	1.00	703	ROSSFORD	2.25	907	YOUNGSTOWN	2.75
									908	* YOUNG GIRARD <b>JEDZ</b>	2.75

\*ADELPHI NEW MEMBER &  
NEW TAX AS OF 1-1-10  
\*ANTWERP NEW MEMBER AS OF 1-1-11  
\*BEAVERDAM NEW MEMBER &  
NEW TAX AS OF 1-1-10  
\*CAIRO NEW MEMBER AS OF 1-1-11  
\*CHARDON NEW MEMBER AS OF 1-1-11  
\*GAHANNA NEW MEMBER AS OF 1-1-10  
\*GRANDVIEW HEIGHTS TAX RATE CHANGE FROM  
2.25% TO 2.50% AS OF 7-1-10  
\*HUBER HEIGHTS LEAVING RITA AS OF 12-31-10  
\*HURON NEW MEMBER AS OF 12-1-10

\*KILLBUCK NEW MEMBER AS OF 1-1-10  
\*LOVELAND NEW MEMBER AS OF 1-1-10  
\*MAYFIELD VILLAGE TAX RATE CHANGE FROM  
1.50% TO 2.00% AS OF 7-1-10  
\*MCCLURE NEW MEMBER AS OF 7-1-10  
\*MELROSE NEW MEMBER & NEW TAX AS OF 1-1-10  
\*METAMORA NEW MEMBER AS OF 1-1-10  
\*MIDDLE POINT NEW MEMBER AS OF 1-1-10  
\*MILAN TAX RATE CHANGE FROM  
0.50% TO 1.00% AS OF 7-1-10  
\*MINERAL CITY NEW MEMBER AS OF 11-1-10

\*MINGO JUNCTION NEW MEMBER AS OF 1-1-10  
\*MOGADORE TAX RATE CHANGE FROM  
2.00% TO 2.25% AS OF 7-1-10  
\*NEW RICHMOND NEW MEMBER &  
NEW TAX AS OF 1-1-10  
\*OAKWOOD VILLAGE TAX RATE CHANGE FROM  
2.00% TO 2.50% AS OF 7-1-10  
\*PATASKALA NEW MEMBER &  
NEW TAX AS OF 7-1-10  
\*QUINCY NEW MEMBER &  
NEW TAX AS OF 7-1-10

\*THURSTON NEW MEMBER &  
NEW TAX AS OF 7-1-10  
\*TWINSBURG TAX RATE CHANGE FROM  
2.00% TO 2.25% AS OF 1-1-10  
\*WAYNESVILLE NEW MEMBER &  
NEW TAX AS OF 7-1-10  
\*WOODMERE TAX RATE CHANGE FROM  
2.00% TO 2.50% AS OF 1-1-10  
\*WORTHINGTON TAX RATE CHANGE FROM  
2.00% TO 2.50% AS OF 7-1-10  
\*YOUNGSTOWN GIRARD **JEDZ** NEW MEMBER  
NEW TAX AS OF 1-1-10