



# 2014 NET PROFIT INCOME TAX FORM 27 INSTRUCTION BOOKLET

## Filing Requirements

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

## When to File

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

## Where to File

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

## Extensions of Time to File

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



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

## Rounding Off to Whole Dollars

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

## Penalty and Interest

In accordance with the law, penalty and interest is charged on taxes (including estimated taxes) paid late even if an extension of time to file is granted. Penalties may also be charged for failing to file a return when due. **A fee will be assessed to your account for a dishonored check or a check/ electronic debit that cannot be processed. RITA may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and are, therefore, subject to any assessed fees described above for any errors.**

## Uniform Definition of Net Profits

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

## Name and Address

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

## Line 1. Federal Taxable Income

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

## Line 3B. Amount Allocable to RITA

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

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

## Schedule B - Distribution of Tax within RITA Municipalities

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



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

## Schedule X - Reconciliation with Federal Income Tax Return

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

## Line A. Section 1221 and 1231 Losses

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

## Line B. Taxes Based on Income

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

## Line C. 5% of Certain Intangible Income

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

## Line D. Certain Owner Compensation

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

## Line E. REIT and RIC Adjustments

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

## Line N. Certain Section 1221 and 1231 Gains

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

## Line P. Other Items Not Taxable

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

## AFTI Worksheet

Ohio law creates a uniform definition of taxable income for net profit tax returns. This definition can be found on our web site [www.ritaohio.com](http://www.ritaohio.com) under the Business Section, heading of "HB 95 – Uniform Provisions for Municipal Income Tax" or refer to Ohio Revised Code § 718.01. A taxpayer that is not a C Corporation and is not an individual must make the adjustments below.

## Line B. Section 179 Adjustment

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

## Line C. Charitable Contribution Adjustment

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

## Schedule Y - Business Apportionment Formula

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

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

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

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

### Line 1. Withholding Return Wages

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

### Line 2. Explanation of Discrepancy

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

## Schedule Z. Pass-Through Distributive Shares of Net Income

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

## Consolidated Returns

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

## When a Return is Not Required

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

## Line 3C. Allowable Net Operating Loss

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

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

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

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

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

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

## HOW TO TREAT A NET OPERATING LOSS:

The portion of a net operating loss sustained in any taxable year, allowable to a RITA municipality may be applied against the portion of the profit of the succeeding year(s) allocable to a RITA municipality until exhausted or expired. No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocated to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. **A municipality specific worksheet or schedule is required to support an operating loss claimed on the return.** The net operating loss of a business which loses its identity through merger, consolidation, etc. shall be allowed as a loss carry-forward deduction to the surviving business entity to the extent permitted by the Internal Revenue Code.

## Line 5. Municipal Tax Due

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

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

Enter estimated payments made to RITA municipalities for this taxable year.

## Line 6B. Amount of Previous Year Credits

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

## Line 7A. Balance Due

If Line 5 is greater than Line 6C, enter the difference here.

Remittance in this amount must accompany the return when filed.

If this amount is less than \$1, (for Ashville \$5, Beaverdam \$2, Bellevue \$3, Brimfield Twp. / Tallmadge **JEDD** \$5, Cairo \$5, Conesville \$2, Commercial Point \$5, Fairborn \$5, Harrison \$5, Harrison Twp. **JEDD** \$5, Loveland \$2, Macedonia \$2, Macedonia / Northfield Ctr. Twp. **JEDD** \$2, Maineville \$5, Manchester (Adams) \$10.01, Milford \$5, Oberlin \$5, Owensville \$5, Oxford \$5, Pataskala \$5, Ripley \$5, Sardinia \$5, Swanton \$5, Tallmadge \$5, Twinsburg \$5, and Waterville \$5), you do not have to pay.

## Line 7B. Overpayment Claimed

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

## Line 8. Computation of Estimated Tax

*The estimate is due on the fifteenth (15th) day of the fourth (4th) month following the end of the fiscal year.* A. Enter the computed, estimated taxable income and tax for each municipality in the space provided next to the name of that municipality. Then place the total estimated taxes on Line 8A.

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

D. Enter the amount of estimated tax to be paid with this return. For your convenience, you may pay the full amount of total estimated tax due, (Line 8C), with this declaration. Otherwise, **1/4 of the estimated tax due must be remitted with this declaration** and the remaining amount will be billed to you in three equal installments. **For each RITA municipality owed, if your estimated payments are not 90% of the tax due or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest assessments. Quarterly payments of estimated tax must be made to each RITA municipality regardless of the amount owed, except for the municipalities shown on Table A.**

## Line 9. Total Due

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

## WHAT TO ATTACH TO YOUR RETURN:

Attach a complete copy of the Federal Form 1041, 1065, 1120, 1120-A, 1120-REIT, or 1120S as appropriate. Also attach copies of Schedule D, Schedule E, Form 1125-A, Form 4562, Form 4797, Form 8825, and any supporting statements for "other income", "taxes and licenses", "other expenses", and Form 1125-A "other costs". If applicable, attach copies of any K-1 schedules issued or received. If filing a consolidated return, attach copies of your federal consolidation schedules. If you issued any 1099-MISC forms, please attach copies of 1099's issued to Ohio residents (you may submit these copies on paper or on a CD using the Publication 1220 file format).

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

**2014 NET PROFIT 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	1.50	235	* EMPIRE	1.00	507	MILFORD CENTER	1.00	704	SABINA	1.00
022	ADELPHI	1.00	287	FAIRBORN	1.50	558	MILLER CITY	1.00	701	SAINT CLAIRSVILLE	0.75
039	* AMSTERDAM	1.00	291	FAIRPORT HARBOR	2.00	502	MINERAL CITY	1.00	707	SAINT PARIS	1.00
015	ANDOVER	1.50	300	FAIRVIEW PARK	2.00	509	* MINERVA PARK	1.00	712	SALINEVILLE	1.00
031	ANTWERP	1.00	304	FORT JENNINGS	1.00	508	MINGO JUNCTION	1.975	710	* SANDUSKY	1.00
013	ARLINGTON HEIGHTS	2.10	308	FREDERICKTOWN	1.00	515	MOGADORE	2.25	711	SARDINIA	1.00
006	ASHVILLE	1.00	310	FREMONT	1.50	520	MORELAND HILLS	1.00	716	* SCIOTO TWP. JEDD	2.00
010	AURORA	2.00	316	GAHANNA	1.50	617	MORRAL	1.00	720	SEVEN HILLS	2.00
020	AVON	1.75	319	GALENA	1.00	479	* MOSCOW	1.00	750	SHAKER HEIGHTS	2.25
021	AVON LAKE	1.50	317	GALION	2.00	528	MOUNT STERLING	1.00	749	SHAWNEE HILLS	2.00
037	* BAINBRIDGE TWP. / SOLON JEDD	2.00	320	GARFIELD HEIGHTS	2.00	331	MOUNT VICTORY	1.00	751	* SHEFFIELD LAKE	2.00
029	BALTIMORE	1.00	346	GIRARD	2.00	527	* MT. HEALTHY	1.50	752	SHEFFIELD VILLAGE	2.00
033	* BAL TIC	1.00	347	GLENWILLOW	2.00	535	NEW ALBANY	2.00	748	SHERWOOD	1.00
040	BAY VILLAGE	1.50	350	GRAFTON	1.50	568	NEW BAVARIA	1.00	756	SILVER LAKE	2.00
050	BEACHWOOD	2.00	357	GRANDVIEW HEIGHTS	2.50	504	NEW BLOOMINGTON	1.00	757	SILVERTON	1.25
054	BEAVERDAM	1.00	294	* GRATIS	1.00	554	NEW FRANKLIN	1.00	760	* SOLON	2.00
065	BEDFORD HEIGHTS	2.00	337	GREENHILLS	1.50	524	NEW RICHMOND	1.00	763	SOUTH CHARLESTON	1.00
083	BELLE CENTER	1.00	358	GROVE CITY	2.00	602	* NEW RIEGEL	1.00	770	SOUTH EUCLID	2.00
086	BELLEVUE	1.50	339	HARRISON	1.00	525	NEW WATERFORD	1.00	769	* SOUTH SOLON	1.00
089	BELPRE	1.00	329	HARRISON TWP. JEDD	1.00	540	NEWBURGH HEIGHTS	2.00	627	* SPRINGFIELD TWP. JEDZ I	1.50
090	BENTLEYVILLE	1.00	326	HARROD	1.00	562	NEWCOMERTOWN	2.00	776	STUEBENVILLE	2.00
100	BEREA	2.00	364	HASKINS	1.00	561	NEWTOWN	1.00	764	STRATTON	1.00
102	BETTSVILLE	1.00	370	HIGHLAND HEIGHTS	2.00	549	NORTH LEWISBURG	1.00	775	STREETSBORO	2.00
104	BEXLEY	2.50	371	HILLIARD	2.00	550	NORTH OLMSTED	2.00	780	STRONGSVILLE	2.00
096	BLOOMDALE	1.00	375	* HIRAM	2.00	565	NORTH RIDGEVILLE	1.00	742	SUGAR GROVE	0.75
095	BLOOMINGDALE	1.00	431	HOPEDALE	1.00	621	* NORTH ROBINSON	1.00	733	SUGARCREEK	1.50
110	BOSTON HEIGHTS	2.00	378	HUDSON	2.00	570	NORTH ROYALTON	2.00	779	SUNBURY	1.00
130	BRECKSVILLE	2.00	385	HURON	1.00	624	* OAK HILL	0.50	784	SWANTON	1.25
132	BREMEN	1.00	390	INDEPENDENCE	2.00	580	OAKWOOD VILLAGE (CUYAHOGA)	2.50	785	SYCAMORE	1.00
137	* BRIMFIELD TWP. / TALLMADGE JEDD	1.00	340	JACKSON CENTER	1.50	585	* OBERLIN	1.90	783	TALLMADGE	2.00
140	BROADVIEW HEIGHTS	2.00	313	* JERRY CITY	1.00	590	OLMSTED FALLS	1.50	728	THURSTON	1.00
150	BROOKLYN	2.50	377	JEWETT	1.00	589	OLMSTED JEDD	1.50	727	TIRO	1.00
160	BROOKLYN HEIGHTS	2.00	386	JOHNSTOWN	1.00	600	ORANGE VILLAGE	2.00	794	TONTOGANY	1.00
154	BUCKLAND	1.00	392	* KENT	2.25	606	OTTAWA	1.00	792	TORONTO	2.00
162	CAIRO	0.50	412	KILLBUCK	1.00	578	OWENSVILLE	1.00	801	TREMONT CITY	1.00
232	* CAMDEN	1.00	394	KIRTLAND	2.00	609	OXFORD	2.00	790	* TWINSBURG	2.00
167	CAMPBELL	2.50	398	LAGRANGE	1.50	610	PAINESVILLE	2.00	797	UHRICHSVILLE	1.75
168	CARDINGTON	1.00	327	LAKELINE	1.00	581	PAINESVILLE / CONCORD JEDD	1.75	800	UNIVERSITY HEIGHTS	2.50
202	CARROLL	0.75	401	LAKEMORE	2.00	619	PATASKALA	1.00	802	* UPPER ARLINGTON	2.00
204	* CATAWBA	1.00	407	LEIPSIK	1.50	674	* PATTERSON	1.00	806	URBANCREST	2.00
195	CECIL	1.00	424	* LITHOPOLIS	1.00	650	PEPPER PIKE	1.00	810	VALLEY VIEW (CUYAHOGA)	2.00
192	CEDARVILLE	1.00	427	LOCKBOURNE	1.00	654	* PERRY	2.00	743	VALLEYVIEW (FRANKLIN)	1.00
194	CENTERBURG	1.00	426	LOCKLAND	2.10	664	PERRY JEDD	1.00	815	VERMILION	1.50
180	CHAGRIN FALLS	1.50	436	LOVELAND	1.00	637	PIKETON	1.00	821	WAKEMAN	1.00
185	CHARDON	2.00	440	* LYN DHURST	1.50	640	PLAIN CITY	1.00	808	WATERVILLE	2.00
190	* CIRCLEVILLE	1.50	450	* MACEDONIA	2.00	641	PLEASANT HILL	0.75	827	WAYNESVILLE	1.00
210	CLEVELAND HEIGHTS	2.00	451	* MACEDONIA / NORTHFIELD	2.00	642	PLEASANTVILLE	1.00	833	WELLINGTON	1.00
159	CLINTON	1.00	454	CENTER TWP. JEDD	2.00	644	PORTAGE	1.00	834	WELLSTON	1.00
293	* CLINTON-TWP. / GRANDVIEW HTS. JEDZ	2.50	456	MAINEVILLE	1.00	648	POWELL	0.75	839	WELLSVILLE	1.00
224	* COMMERCIAL POINT	1.00	460	MANCHESTER (ADAMS)	1.00	645	* POWHATAN POINT	1.00	841	WEST ELKTON	1.00
236	* CONESVILLE	1.00	466	MAPLE HEIGHTS	2.50	643	QUINCY	1.00	850	WEST MANSFIELD	1.00
226	CONTINENTAL	1.00	480	* MARTINS FERRY	1.00	657	* RAVENNA	2.00	840	WESTLAKE	1.50
223	CORWIN	0.50	485	MAYFIELD HEIGHTS	1.00	660	REMINDERVILLE	1.50	842	WESTON	1.00
250	CUYAHOGA HEIGHTS	2.00	475	MAYFIELD VILLAGE	2.00	661	REMINDERVILLE / TWINSBURG TWP. JEDD	1.50	864	WILLIAMSBURG	1.00
251	DANVILLE	1.00	478	MCCLURE	1.00	662	REYNOLDSBURG	1.50	870	WILLOUGHBY	2.00
256	DENNISON	2.00	486	MCDONALD	2.00	670	RICHMOND HEIGHTS	2.25	880	WILLOUGHBY HILLS	2.00
270	EAST CLEVELAND	2.00	489	MECHANICSBURG	1.00	671	RICHWOOD	1.00	890	WILLOWICK	2.00
268	EAST PALESTINE	1.00	490	MELROSE	1.00	669	RIDGEWAY	0.50	892	WILLSHIRE	1.00
246	* EATON	1.50	499	MENTOR	2.00	588	RIO GRANDE	1.50	894	WINTERSVILLE	1.00
292	EATON JEDD (LORAIN)	1.75	500	METAMORA	1.00	672	RIPLEY	1.00	900	WOODMERE	2.50
271	EDISON	0.50	499	MIDDLE POINT	1.50	680	RIVERSIDE	1.50	901	WOODSTOCK	1.00
277	ELYRIA	1.75	503	MIDDLEBURG HEIGHTS	2.00	703	ROSSFORD	2.25	904	WORTHINGTON	2.50
282	ELYRIA TWP. / ELYRIA JEDD	1.75	501	MIDLEPORT	1.00	852	* RUSH TWP. / UHRICHSVILLE JEDD	1.75	906	YELLOW SPRINGS	1.50
			505	MIFFLIN	1.00				907	YOUNGSTOWN	2.75
			513	MILAN	1.00						
			513	MILFORD	1.00						

\*AMSTERDAM NEW MEMBER & NEW TAX AS OF 7-1-14  
 \*BAINBRIDGE TWP. / SOLON JEDD NEW MEMBER AS OF 1-1-15  
 \*BAL TIC NEW MEMBER AS OF 1-1-14  
 \*BRIMFIELD TWP. / TALLMADGE JEDD TAX RATE CHANGE FROM 1.00% TO 1.25% AS OF 1-1-15  
 \*CAMDEN NEW MEMBER & NEW TAX AS OF 1-1-14  
 \*CATAWBA NEW MEMBER AS OF 1-1-14  
 \*CIRCLEVILLE TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*CLINTON TWP. / GRANDVIEW HTS. JEDZ NEW MEMBER & NEW TAX AS OF 4-1-14  
 \*CONESVILLE NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*COMMERCIAL POINT TAX RATE CHANGE FROM 1.00% TO 0.75% AS OF 1-1-15  
 \*EATON NEW MEMBER AS OF 7-1-14

\*EMPIRE NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*GRATIS NEW MEMBER & NEW TAX AS OF 1-1-14  
 \*HIRAM NEW MEMBER AS OF 7-1-14  
 \*KENT TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 1-1-14  
 \*LITHOPOLIS TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-15  
 \*LYN DHURST TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*MACEDONIA TAX RATE CHANGE FROM 2.25% TO 2.00% AS OF 1-1-14  
 \*MACEDONIA N. CTR. TWP. JEDD TAX RATE CHANGE FROM 2.25% TO 2.00% AS OF 1-1-14  
 \*MARTINS FERRY TAX RATE CHANGE FROM 0.75% TO 1.00% AS OF 6-1-14

\*MINERVA PARK TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-15  
 \*MOSCOW REPEALED TAX AS OF 12-31-14  
 \*MT. HEALTHY NEW MEMBER AS OF 1-1-14 & TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*NEW RIEGEL NEW MEMBER AS OF 1-1-14  
 \*NORTH ROBINSON NEW MEMBER & NEW TAX AS OF 1-1-14  
 \*OAK HILL NEW MEMBER & NEW TAX AS OF 4-1-14  
 \*OBERLIN TAX RATE CHANGE FROM 1.90% TO 2.50% AS OF 1-1-15  
 \*PATTERSON NEW MEMBER & NEW TAX AS OF 4-1-14  
 \*PERRY TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 7-1-14

\*POWHATAN POINT TAX RATE CHANGE FROM 0.75% TO 1.00% AS OF 7-1-14  
 \*RAVENNA NEW MEMBER AS OF 1-1-15  
 \*RUSH TWP. / UHRICHSVILLE JEDD NEW MEMBER & NEW TAX AS OF 7-1-14  
 \*SANDUSKY TAX RATE CHANGE FROM 1.00% TO 1.25% AS OF 1-1-15  
 \*SCIOTO TWP. JEDD NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*SHEFFIELD LAKE TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 7-1-14  
 \*SOLON NEW MEMBER AS OF 1-1-15  
 \*SOUTH SOLON TAX RATE CHANGE FROM 0.00% TO 1.00% AS OF 7-1-14  
 \*SPRINGFIELD TWP. JEDZ I NEW MEMBER & NEW TAX AS OF 8-1-14  
 \*TWINSBURG TAX RATE CHANGE FROM 2.25% TO 2.00% AS OF 1-1-14  
 \*UPPER ARLINGTON TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 1-1-15