



The table below contains information regarding local provisions that Ohio municipalities apply to the filing of Net Profits Returns within their jurisdictions. This information is for reference purposes only. It is subject to change without notice and may not be all-inclusive. While the Ohio Business Gateway believes all data to be accurate, the OBG will not be held liable for any errors. For verification of this data, or if you have any questions, please contact the municipality or municipalities.

Last updated: 02/05/2008

Municipality name	Allow a Net Operating Loss carryforward deduction	Allow a Stock Option Exemption for Employees	Allow corporations, partnerships, and LLCs to claim 718.14B credit	Allow Overpayment amounts to be split between refunds and carry forward	Disallow Intangible Income Deduction	Have a minimum allowed refund amount	Amount	Have a minimum tax due amount	Amount	LLC taxed as a partnership is exempt from tax - 718.14(D)	LLC taxed as S Corp exempt from tax - 718.14(D)	P'ship exempt from tax - 718.14(D)	Require add back distribute share of losses from p'ships	S Corp exempt from tax - 718.14(D) - 718.01(F)(9)(d)	Tax Rate	Effective Date
Ada	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.150%	1/1/1995
Addyston	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	9/12/1992
Akron	Yes	No	Yes	No	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.250%	1/1/2004
Alliance	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.750%	1/1/1982
Alvordton	No	No	Yes	No	Yes	Yes	\$10.00	Yes	\$1.00	Yes	No	No	Yes	No	1.000%	8/1/2004
Amberley Village	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	2.000%	1/1/1989
Amherst	Yes	No	Yes	Yes	No	Yes	\$3.00	Yes	\$3.00	No	No	No	Yes	No	1.500%	1/1/1991
Andover	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.500%	1/1/1997
Anna	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.750%	1/1/1999
Ansonia	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1989
Apple Creek	Yes	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	8/1/2004
Arcanum	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	0.500%	11/27/1990
Archbold	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1967
Arlington Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.100%	1/1/2003
Arlington, Village of	Yes	No	No	Yes	No	Yes	\$2.00	Yes	\$2.00	No	No	No	No	No	1.000%	7/1/1989
Ashland	No	No	Yes	Yes	Yes	Yes	\$3.00	Yes	\$3.00	Yes	Yes	Yes	Yes	Yes	1.500%	4/1/1983
Ashtabula	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.800%	1/1/2002
Ashville	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	0.500%	6/1/1999
Athens	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.650%	1/1/2004
Aurora	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	4/1/2003
Baltimore	No	No	No	Yes	No	Yes	\$10.00	Yes	\$10.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Barberton	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1978
Batavia	Yes	No	No	Yes	Yes	No		No		Yes	Yes	Yes	Yes	No	1.000%	8/1/2004
Bath-Akron-Fairlawn (JEDD)	Yes	No	Yes	No	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.250%	1/1/2006
Bay Village	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	12/1/1998
Beachwood	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1997

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Beachwood East (JEDD)	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Beachwood West (JEDD)	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Bedford	Yes	No	Yes	Yes	Yes	Yes	\$2.00	Yes	\$2.00	Yes	Yes	No	Yes	No	2.250%	1/1/2000
Bedford Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/1/1981
Bellaire	Yes	Yes	Yes	Yes	No	No		No		No	No	No	No	No	1.000%	10/1/1968
Belle Center	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.000%	1/1/1988
Bellefontaine	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	No	1.333%	7/1/1982
Bellevue	Yes	No	No	Yes	No	Yes	\$3.00	Yes	\$3.00	No	No	No	Yes	No	1.500%	1/1/1986
Bellville	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.000%	10/1/1968
Belpre	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.000%	1/1/1977
Bentleyville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	12/1/1998
Berea	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	12/1/1998
Beverly	Yes	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Bexley	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/1/1996
Blue Ash	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	1/1/1974
Bluffton	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	Yes	No	No	No	1.350%	1/1/2006
Botkins	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Bowerston	No	No	Yes	Yes	No	No		No		No	No	No	Yes	Yes	1.000%	1/1/1980
Bowling Green	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.920%	1/1/1998
Bradner, Village of	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	10/1/2004
Bratenahl	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.500%	1/1/1995
Brecksville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1990
Bremen	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.000%	8/1/2004
Brewster	No	No	Yes	No	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	No	Yes	1.333%	8/1/2004
Brice	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	8/1/2004
Broadview Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	8/1/2004
Brook Park	Yes	No	Yes	Yes	No	Yes	\$40.00	No		No	No	No	Yes	No	2.000%	1/1/1991

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Brooklyn	Yes	No	Yes	Yes	Yes	No		Yes	\$1.00	No	No	No	Yes	No	2.000%	8/1/2004
Brookville	No	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.750%	1/1/1983
Brunswick	Yes	No	Yes	Yes	Yes	Yes	\$1.00	No		No	No	No	No	No	1.350%	1/1/1996
Bryan	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.800%	1/1/2006
Bucyrus	No	No	Yes	Yes	No	Yes	\$2.01	Yes	\$2.01	No	No	No	Yes	No	1.500%	8/1/2004
Burton	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1986
Butler Co Annex	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	1/1/2000
Byesville	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1968
Cambridge	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.500%	1/1/2003
Canal Fulton	Yes	No	No	Yes	No	Yes	\$3.00	Yes	\$3.00	No	No	No	No	No	1.100%	1/1/2004
Canal Winchester	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	8/1/2004
Canfield	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1988
Canton	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	10/1/1982
Carey	No	No	Yes	Yes	Yes	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	1.500%	9/1/1987
Carlisle	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.500%	1/1/1995
Carrollton	No	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	No	No	1.000%	1/12/1982
Cecil	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/2004
Cedarville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1997
Celina	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	1.000%	7/1/1988
Centerburg	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1999
Centerville	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.750%	8/1/2004
Chardon	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/2005
Cheviot	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	8/1/2004
Chillicothe	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.600%	1/1/1993
Cincinnati	Yes	Yes	No	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	No	2.100%	7/1/1988
Circleville	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/1988
Clay Center	Yes	No	No	Yes	Yes	No		No		No	No	No	No	No	1.500%	4/15/2005

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Clayton	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/2004
Cleveland	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1984
Cleveland Heights	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	1/1/1983
Cleveland-Highland Hills (JEDZ)	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.500%	1/1/1999
Clyde	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	8/1/2004
Coldwater	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	No	No	1.000%	7/1/1987
Columbus	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	1/1/1983
Columbus Grove	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.250%	1/1/2004
Conneaut	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.800%	1/1/2006
Convoy	Yes	No	No	No	No	Yes	\$1.01	Yes	\$1.01	Yes	No	No	No	No	1.000%	1/1/1979
Copley-Akron (JEDD)	Yes	No	Yes	No	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.250%	8/1/2004
Corwin	Yes	No	Yes	No	No	No		Yes	\$3.00	No	No	No	No	No	0.500%	1/1/2005
Coshocton	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	1/1/2006
Coventry-Akron (JEDD)	Yes	No	Yes	No	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.250%	1/1/2002
Covington	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	1.500%	7/1/1976
Crestline	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	7/1/1989
Creston	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1994
Cridersville	Yes	No	No	Yes	No	Yes	\$3.00	No		No	No	No	No	No	1.000%	1/1/1995
Crooksville	No	No	Yes	Yes	No	Yes	\$1.01	No		Yes	Yes	Yes	Yes	Yes	1.500%	8/1/2004
Cuyahoga Falls	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.000%	7/1/1996
Cygnnet	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.000%	1/1/1976
Dayton	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.250%	8/1/2004
Deer Park	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Defiance	Yes	No	Yes	Yes	No	Yes	\$2.99	Yes	\$2.99	Yes	Yes	Yes	Yes	No	1.500%	6/1/2005
Delaware	Yes	No	No	Yes	No	Yes	\$3.01	Yes	\$3.01	Yes	Yes	Yes	Yes	Yes	1.400%	1/1/1999
Delphos	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	Yes	Yes	No	1.500%	1/1/1990
Delta	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	No	1.500%	8/1/2004

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Dennison	Yes	No	Yes	No	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	2.000%	8/1/2004
Dover	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1969
Dublin	No	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	No	2.000%	1/1/1988
Dunkirk	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	5/1/1999
East Canton	No	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	1/1/2004
East Cleveland	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	9/1/1982
East Palestine	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1973
Eastlake	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	No	Yes	No	2.000%	5/7/1968
Eaton	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.500%	1/1/1987
Edgerton	No	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1972
Elmore	Yes	No	No	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	No	No	Yes	Yes	1.750%	1/1/2006
Englewood	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.750%	1/1/1983
Etna Township	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	Yes	1.750%	1/1/2002
Euclid	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.850%	1/1/1995
Evendale	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	Yes	No	Yes	No	1.200%	1/1/2005
Fairborn	No	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	No	1.500%	1/1/2005
Fairfax, Village of	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.750%	4/1/2004
Fairfield	Yes	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	Yes	1.500%	7/1/1971
Fairlawn	Yes	No	Yes	Yes	Yes	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.000%	1/1/1990
Fairview Park	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	4/1/2005
Fayette	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.500%	8/1/2004
Findlay	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1967
Forest	Yes	No	No	Yes	No	No		No		No	No	No	No	No	1.250%	7/1/1979
Forest Park	Yes	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	10/1/1979
Fort Loramie	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Fort Recovery	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1985
Fostoria	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	1/1/1998

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Franklin	Yes	No	Yes	No	No	No		Yes	\$3.00	No	No	No	No	No	1.500%	1/1/1988
Fredericktown	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Gahanna	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1977
Galena	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1995
Galion	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/2005
Gallipolis	No	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	7/1/1978
Gambier	No	No	No	Yes	Yes	Yes	\$1.00	No		No	No	No	Yes	No	1.500%	1/1/1988
Garfield Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	5/1/1983
Garrettsville	Yes	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.500%	1/1/1986
Gates Mills	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	5/1/1999
Geneva	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	Yes	No	Yes	No	1.500%	1/1/2002
Geneva-On-The-Lake	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1989
Genoa	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	8/1/2004
Georgetown	Yes	Yes	Yes	Yes	Yes	No		No		Yes	Yes	Yes	Yes	Yes	0.500%	1/1/1983
Germantown	Yes	No	No	Yes	Yes	No		Yes	\$1.00	Yes	Yes	Yes	No	No	1.250%	8/1/2004
Gibsonburg	Yes	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/2004
Girard	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1984
Glenwillow	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1997
Gnadenhutten	Yes	No	Yes	Yes	Yes	Yes	\$10.00	Yes	\$0.00	No	No	No	No	No	1.500%	1/1/2001
Golf Manor	No	No	No	No	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.700%	8/1/2004
Grafton	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.500%	7/1/1991
Grand Rapids	Yes	No	No	Yes	No	Yes	\$5.00	No		No	No	No	No	No	1.000%	1/1/1971
Grand River	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1993
Granville	Yes	Yes	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.500%	11/1/1993
Green	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	1/1/2004
Green Springs	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1986
Greenfield	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.625%	10/4/1999

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Greenhills	Yes	No	Yes	Yes	Yes	Yes	\$2.00	Yes	\$2.00	Yes	Yes	Yes	Yes	No	1.500%	1/1/2006
Greenville	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	Yes	No	No	No	1.500%	1/1/2005
Greenwich	Yes	No	Yes	No	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/2004
Grove City	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1984
Groveport	No	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	8/1/2004
Hamilton	Yes	No	No	No	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	6/1/1990
Hamilton-Fairfield Twp JEDD I	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	7/28/1997
Hamilton-Fairfield Twp JEDD II	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	1/1/2004
Harrisburg	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	8/1/2004
Harrison	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	1.000%	4/1/1982
Hartville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	4/15/2004
Haskins	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1979
Heath	No	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.500%	4/1/1988
Hebron	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Hicksville	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.000%	3/1/1971
Highland Hills	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.500%	1/1/1999
Hilliard	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	2.000%	7/1/1985
Hillsboro	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	11/1/1986
Holland	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.250%	1/1/1985
Hopedale	Yes	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.000%	12/20/1988
Hubbard	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/2005
Huber Heights	No	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.250%	1/1/2006
Hudson	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/2005
Huron	Yes	No	No	Yes	No	No		No		Yes	Yes	Yes	No	No	1.000%	12/2/1968
Ironton	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1969
Jackson Center	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Jamestown	No	No	Yes	Yes	Yes	Yes	\$2.00	Yes	\$2.00	No	No	No	No	No	0.500%	4/1/1987

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Jefferson	Yes	No	No	No	Yes	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.500%	7/1/2005
Jeffersonville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1990
Jewett	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/2004
Kalida	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Kenton	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	1/1/1979
Kettering	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.750%	4/1/1981
Kirtland	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/2002
LaGrange	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1993
Lakeview	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	1/1/1992
Lakewood	Yes	No	Yes	Yes	No	No		Yes	\$1.00	No	No	No	Yes	No	1.500%	7/1/1991
Lancaster	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.750%	1/1/2006
Lebanon	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.000%	1/1/1970
Leesburg	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/2005
Leetonia	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	1.500%	7/1/1981
Leipsic	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.500%	8/1/2004
Lexington	No	No	No	Yes	No	Yes	\$2.00	Yes	\$2.00	No	No	No	No	No	1.000%	9/1/1966
Liberty Center	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1998
Lima	Yes	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.500%	1/1/1983
Lincoln Heights	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	2.000%	1/1/1994
Linndale	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1998
Lisbon	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1986
Lithopolis	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	8/1/2004
Logan	No	No	Yes	Yes	Yes	No		No		Yes	Yes	Yes	Yes	Yes	1.500%	8/15/1966
London	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	11/1/1968
Lorain	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.000%	3/1/2005
Lordstown Village	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	0.500%	7/1/1977
Loudonville	No	No	Yes	Yes	No	Yes	\$2.00	Yes	\$2.00	Yes	Yes	Yes	Yes	No	1.750%	3/1/1994

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Loveland	Yes	No	Yes	Yes	No	Yes	\$2.00	Yes	\$2.00	No	No	No	Yes	No	1.000%	1/1/1967
Lowelville	Yes	No	No	No	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.500%	8/1/2004
Luckey	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Lyndhurst	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/8/1988
Madeira	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1979
Madison	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1995
Maineville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	10/1/2002
Malinta	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/2004
Malta	Yes	Yes	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	1/1/1976
Manchester	Yes	No	Yes	No	No	Yes	\$10.00	Yes	\$10.00	No	No	No	No	No	0.500%	1/1/1997
Mansfield	No	No	Yes	Yes	No	Yes	\$3.00	Yes	\$3.00	No	No	No	No	No	1.750%	4/1/1988
Mantua	No	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Marble Cliff	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	8/1/2004
Mariemont	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	1.250%	1/1/1993
Marietta	No	Yes	Yes	Yes	No	No		Yes	\$1.00	No	Yes	No	Yes	No	1.700%	1/1/1965
Marion	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.750%	1/1/1989
Martins Ferry	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	0.750%	1/1/2002
Marysville	No	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	No	Yes	No	1.000%	1/1/1968
Mason	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1971
Massillon	Yes	No	No	Yes	Yes	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.800%	1/1/1996
Mayfield Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	12/1/1998
Mayfield Village	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/1968
McDonald	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1987
McGuffey	Yes	Yes	Yes	Yes	Yes	No		No		Yes	Yes	Yes	No	Yes	1.000%	3/17/1980
Medina	Yes	No	No	Yes	No	Yes	\$5.00	No		No	No	No	No	No	1.250%	1/1/2004
Mentor	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1988
Mentor-On-The-Lake	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1988

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Metamora	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1993
Miamisburg	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.750%	1/1/1977
Middleburg Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.750%	1/1/1998
Middlefield	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	5/1/1997
Middleport	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.000%	7/1/1988
Middletown	Yes	No	Yes	Yes	No	Yes	\$3.00	Yes	\$3.00	Yes	Yes	No	No	No	1.500%	6/6/1969
Milan	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	0.500%	9/1/1990
Milford	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	Yes	No	Yes	No	1.000%	10/4/1978
Milford Center	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1998
Millbury	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	No	1.500%	8/1/2004
Millersburg	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1980
Minerva Park	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/2003
Mingo Junction	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	1/1/2002
Minster	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Mogadore	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/21/2003
Monroe	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.000%	5/11/1993
Monroeville	Yes	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	Yes	1.000%	8/3/1982
Montgomery	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	1.000%	1/14/1972
Montpelier	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	10/1/1968
Moraine	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	2.000%	1/1/2005
Moreland Hills	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1968
Morrow	Yes	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/7/1981
Mount Healthy	Yes	No	Yes	Yes	Yes	Yes	\$2.00	Yes	\$2.00	Yes	Yes	Yes	Yes	Yes	1.500%	1/1/1978
Mount Orab	Yes	Yes	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.000%	9/1/1990
Mount Sterling	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/1980
Mount Vernon	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	Yes	No	Yes	No	1.500%	1/1/1983
Munroe Falls	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	7/1/1981

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Napoleon	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.200%	1/1/1986
Navarre, Village of	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.500%	7/1/1987
Nelsonville	No	No	Yes	No	No	Yes	\$5.00	Yes	\$1.00	No	No	No	No	No	1.750%	8/1/2004
New Bloomington	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/2003
New Boston	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	2.500%	1/1/1988
New Bremen	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1996
New Carlisle	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	1/1/1999
New Concord	Yes	Yes	Yes	Yes	Yes	Yes	\$5.00	Yes	\$4.99	Yes	Yes	Yes	No	Yes	1.000%	8/1/2004
New Franklin	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/2006
New Knoxville	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1998
New Lexington	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1978
New London	Yes	Yes	No	Yes	No	Yes	\$1.01	No		Yes	Yes	Yes	No	Yes	1.000%	8/1/2004
New Miami	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.750%	1/1/1986
New Philadelphia	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.500%	1/1/2006
New Washington	No	No	Yes	Yes	Yes	No		No		Yes	Yes	Yes	Yes	Yes	1.500%	7/1/2003
New Waterford	No	No	Yes	Yes	Yes	No		No		No	No	No	No	No	1.000%	1/1/2003
Newark	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	No	Yes	1.750%	1/1/2002
Newburgh Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	3/1/2001
Newton Falls	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1968
Newtown	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1976
North Baltimore	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1982
North Canton	No	No	Yes	Yes	No	Yes	\$2.00	Yes	\$2.00	No	No	No	Yes	No	1.500%	7/1/1971
North College Hill	Yes	No	Yes	Yes	Yes	Yes	\$2.00	Yes	\$2.00	Yes	Yes	Yes	Yes	Yes	1.500%	1/1/2003
North Kingsville	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1977
North Lewisburg	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1995
North Olmsted	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	3/1/1991
North Perry	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1983

Municipality name	Allow a Net Operating Loss carryforward deduction	Allow a Stock Option Exemption for Employees	Allow corporations, partnerships, and LLCs to claim 718.14B credit	Allow Overpayment amounts to be split between refunds and carry forward	Disallow Intangible Income Deduction	Have a minimum allowed refund amount	Amount	Have a minimum tax due amount	Amount	LLC taxed as a partnership is exempt from tax - 718.14(D)	LLC taxed as S Corp exempt from tax - 718.14(D)	P'ship exempt from tax - 718.14(D)	Require add back distribute share of losses from p'ships	S Corp exempt from tax - 718.14(D) - 718.01(F)(9)(d)	Tax Rate	Effective Date
North Randall	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.500%	1/1/1998
North Ridgeville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	1/1/1968
North Royalton	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/2000
Northfield Village	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/2005
Northwood	Yes	No	No	Yes	Yes	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	1.500%	1/1/1978
Norton	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	2.000%	1/1/2005
Norwalk	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	No	No	1.500%	3/1/1992
Norwood	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1981
Oak Harbor	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	1.000%	11/16/1971
Oakwood (Paulding County)	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1998
Oakwood, City of (Montgomery County)	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.500%	10/1/1984
Oberlin	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.900%	1/1/2000
Obetz	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	8/1/2004
Octa Village	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.000%	6/20/1994
Olmsted Falls	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	3/1/1982
Olmsted JEDD	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/2005
Orange	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/1/1982
Orange-Chagrin-Highland (JEDD)	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	8/1/2004
Oregon	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	2.250%	1/1/1984
Orrville	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	10/1/1970
Orwell	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1984
Ottawa	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1979
Ottawa Hills	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.500%	1/1/1972
Oxford	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.750%	1/1/1994
Painesville	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1984
Pandora	Yes	Yes	Yes	Yes	Yes	No		Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	1.500%	1/1/1990

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Parma	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	2.000%	1/1/1981
Parma Heights	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	3.000%	1/1/2005
Paulding	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	0.500%	1/1/2001
Pemberville	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	No	Yes	1.000%	9/1/1976
Peninsula	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1990
Pepper Pike	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1968
Perry	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/2002
Perrysburg	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.500%	1/1/1971
Phillipsburg	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.500%	7/1/1997
Pickerington	Yes	No	Yes	Yes	Yes	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1976
Pioneer	Yes	No	No	Yes	Yes	No		Yes	\$2.00	No	No	No	No	No	1.000%	8/1/2004
Plain City	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1993
Plymouth	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	0.500%	4/1/2001
Pomeroy	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
Port Clinton	No	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	1.500%	8/1/2004
Portsmouth	Yes	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.400%	1/1/1988
Ravenna	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	3/1/2005
Reading	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	No	No	1.500%	1/1/1978
Reminderville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/1998
Reminderville Twinsburg Twp (JEDD)	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Richfield	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.000%	7/1/1992
Richwood	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/2004
Ridgeway	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	0.500%	10/10/2002
Ripley, Village of	Yes	No	Yes	No	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.000%	11/22/1988
Rittman	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	9/20/1977
Rock Creek	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1987

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Rockford	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	1/1/1986
Rocky River	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.500%	1/1/1978
Roseville	Yes	No	Yes	No	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	11/4/1968
Rossford	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	2.250%	1/1/1989
Russells Point	No	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/2005
Russia	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/2004
Sabina	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/2004
Saint Bernard	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	Yes	2.100%	1/1/2006
Saint Henry	Yes	No	Yes	Yes	Yes	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1975
Saint Marys	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	8/1/2004
Saint Paris	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1990
Salem	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1968
Salineville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1990
Sandusky	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1972
Sardinia	Yes	No	Yes	Yes	No	Yes	\$10.00	Yes	\$5.00	Yes	Yes	Yes	No	No	0.500%	8/1/2004
Sebring	Yes	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1988
Seville	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1981
Shaker Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.750%	4/1/1981
Sharonville	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.500%	1/1/2002
Shawnee Hills	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1995
Sherwood	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/2004
Sidney	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	No	1.500%	1/1/1984
Silver Lake	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1993
Silverton	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.250%	1/1/2003
Solon	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/1/1995
South Amherst	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	8/1/2004
South Charleston	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004

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South Lebanon	Yes	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	8/1/2004
South Russell	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1969
South Solon	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1997
Springdale	Yes	No	Yes	Yes	No	Yes	\$3.00	Yes	\$3.00	No	No	No	Yes	No	1.500%	7/1/2004
Springfield	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	2.000%	1/1/1987
Springfield-Akron (JEDD)	Yes	No	Yes	No	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.250%	1/1/2002
Springfield-Beckley Muni Airpark (JEDD)	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	No	1.000%	1/1/1998
Steubenville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	11/24/1986
Stow	Yes	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/1990
Strongsville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/1/1993
Stryker	No	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.500%	9/1/1989
Sunbury	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1981
Sylvania	Yes	No	Yes	Yes	No	Yes	\$10.00	Yes	\$10.00	Yes	Yes	Yes	Yes	Yes	1.500%	11/1/1999
Tallmadge	No	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	2.000%	3/1/2004
Tiffin	No	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.750%	7/1/1987
Timberlake	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.000%	1/1/1995
Toledo	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	No	No	No	Yes	No	2.250%	8/1/2004
Toronto	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/1992
Trotwood	No	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	2.250%	7/1/1993
Tuscarawas	No	No	No	No	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	8/1/2004
Twinsburg	No	Yes	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	2.000%	7/1/1996
Uhrichsville	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.750%	1/1/1970
Union City	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.000%	4/4/1988
University Heights	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1976
Upper Sandusky	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	7/1/1969
Urbana	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$1.00	No	No	No	Yes	No	1.400%	1/1/1992

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Van Wert	Yes	No	No	Yes	No	Yes	\$1.01	Yes	\$1.00	Yes	Yes	Yes	No	No	1.720%	8/1/2004
Vandalia	No	Yes	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	2.000%	1/1/2006
Vermilion	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1989
Versailles	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.500%	1/1/1995
Wadsworth	Yes	No	No	Yes	No	Yes	\$1.00	No		Yes	No	No	No	No	1.300%	1/1/1982
Wakeman	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	5/14/1996
Walbridge	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	1.500%	8/1/2004
Wapakoneta	Yes	No	Yes	Yes	No	Yes	\$3.00	Yes	\$3.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/1986
Warren	No	No	No	Yes	No	Yes	\$5.00	Yes	\$5.00	No	No	No	Yes	No	2.000%	1/1/1982
Warrensville Heights	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/2002
Washington Court House	Yes	No	No	Yes	Yes	Yes	\$5.00	Yes	\$5.00	No	No	No	No	No	1.250%	1/1/1993
Waterville	Yes	No	Yes	Yes	No	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	2.000%	1/1/1983
Wauseon	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	No	Yes	1.500%	1/1/1986
Waverly	No	No	No	No	No	Yes	\$1.00	Yes	\$1.00	Yes	Yes	Yes	Yes	Yes	1.000%	1/1/2004
Wellington	Yes	No	No	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	1/1/1970
Wellsville	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1999
West Carrollton	Yes	No	Yes	Yes	No	Yes	\$2.00	Yes	\$2.00	Yes	Yes	Yes	Yes	Yes	2.000%	1/1/2005
West Jefferson	Yes	No	No	No	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	1/1/1972
West Milton	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.500%	1/1/1997
West Salem	Yes	No	No	Yes	No	No		Yes	\$1.00	No	No	No	No	No	0.750%	8/1/2004
West Union	Yes	No	Yes	Yes	Yes	Yes	\$5.00	Yes	\$5.00	Yes	Yes	Yes	Yes	Yes	0.500%	1/1/2002
West Unity	No	No	Yes	No	Yes	Yes	\$10.00	Yes	\$1.00	No	No	No	Yes	Yes	1.500%	8/1/2004
Westerville	No	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	No	No	1.250%	1/1/1999
Westfield Center	Yes	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	12/7/1999
Westlake	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	1/1/1996
Weston	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	8/1/2004
Whitehall	No	No	Yes	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	7/1/1992

Municipality name	Allow a Net Operating Loss carryforward deduction	Allow a Stock Option Exemption for Employees	Allow corporations, partnerships, and LLCs to claim 718.14B credit	Allow Overpayment amounts to be split between refunds and carry forward	Disallow Intangible Income Deduction	Have a minimum allowed refund amount	Amount	Have a minimum tax due amount	Amount	LLC taxed as a partnership is exempt from tax - 718.14(D)	LLC taxed as S Corp exempt from tax - 718.14(D)	P'ship exempt from tax - 718.14(D)	Require add back distribute share of losses from p'ships	S Corp exempt from tax - 718.14(D) - 718.01(F)(9)(d)	Tax Rate	Effective Date
Willard	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.500%	7/1/2003
Willoughby	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	2.000%	1/1/1987
Willoughby Hills	Yes	No	No	Yes	No	Yes	\$1.00	No		No	No	No	No	No	1.500%	1/1/1977
Willowick	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	9/1/1985
Wilmington	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	Yes	No	1.000%	1/1/1991
Windham	No	No	No	No	No	No		No		No	No	No	No	No	1.500%	11/18/1970
Wintersville	Yes	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.000%	7/1/1995
Woodlawn	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	No	2.000%	4/1/2001
Wooster	Yes	No	Yes	Yes	No	Yes	\$1.01	Yes	\$1.01	Yes	Yes	Yes	Yes	No	1.000%	4/1/1970
Worthington	No	No	No	Yes	No	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	2.000%	1/1/2004
Xenia	No	No	Yes	Yes	No	Yes	\$2.00	Yes	\$2.00	No	No	No	No	No	1.750%	1/1/1992
Zanesville	Yes	No	Yes	Yes	Yes	Yes	\$1.00	Yes	\$1.00	No	No	No	No	No	1.700%	7/1/1991