

Line 3D. Post Apportioned Net Operating Loss

The following municipalities and taxing jurisdictions prohibit net operating loss carryforward for tax years beginning prior to 1/1/17:

BELLE CENTER, BELLEFONTAINE, BELLVILLE, BEXLEY, BRICE, BRIMFIELD TWP. / TALLMADGE JEDD, CANAL WINCHESTER, CARROLLTON, CIRCLEVILLE, CLINTON, CLINTON TWP. / GRANDVIEW HTS. JEDZ, COLUMBIANA, DANVILLE, DEGRAFF, DENNISON, EAST PALESTINE, EATON, EDGERTON, EDISON, FAIRBORN, FAYETTE, FOSTORIA, FREDERICKTOWN, FREMONT, GAHANNA, GALION, GIRARD, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY, GROVEPORT, HARRISBURG, HILLIARD, HIRAM, JOHNSTOWN, LAKEMORE, LEETONIA, LITHOPOLIS, LOCKBOURNE, MALVERN, MECHANICSBURG, MIDDLEPORT, MIFFLIN, MINGO JUNCTION, MOSCOW, NEW ALBANY, NEW FRANKLIN, NEW WASHINGTON, NEW WATERFORD, NEWTON FALLS, NILES, NORTH CANTON, NORTH PERRY, PATASKALA, PIKETON, POMEROY, POWELL, REYNOLDSBURG, RICHWOOD, RIO GRANDE, RITTMAN, RUSH TWP./UHRICHSVILLE JEDD, SANDUSKY, SCIOTO TWP. JEDD, SHAWNEE HILLS, SHEFFIELD LAKE, SILVERTON, SUGAR GROVE, SUNBURY, TALLMADGE, THURSTON, TORONTO, TREMONT CITY, TWINSBURG, UHRICHSVILLE, UPPER ARLINGTON, URBANCREST, WELLSVILLE, WILLSHIRE, WINDHAM, WORTHINGTON, and YELLOW SPRINGS.

BALTIMORE, BELLEVUE, EASTLAKE, and MAPLE HEIGHTS, allow a net operating loss to be carried forward for a maximum of one (1) year for tax years beginning prior to 1/1/17.

ABERDEEN, BOSTON HEIGHTS, CORWIN, GREENHILLS, HARRISON, HARRISON TWP. **JEDD**, MONROEVILLE, MT. HEALTHY, NORTH COLLEGE HILL, NORWALK, OBERLIN, OXFORD, SOUTH SOLON, SPRINGFIELD TWP. **JEDZ I**, VERMILION, WELLINGTON, and WILLIAMSBURG allow a net operating loss to be carried forward a maximum of three (3) years for tax years beginning prior to 1/1/17.

JEWETT allows a net operating loss to be carried forward for a maximum of seven (7) years for tax years beginning prior to 1/1/17.

MCDONALD allows a net operating loss to be carried forward for a maximum of ten (10) years for tax years beginning prior to 1/1/17.

All other RITA municipalities allow a net operating loss to be carried forward for a maximum of five (5) years for tax years beginning prior to 1/1/17.