

## Southwestern Ohio Cities – Tax Information

City	Web Address	Phone	Fax	Tax Rate	Credit	Mandatory Filing	W-3 Recon. Due Date	Mo. Withhold. Due Date
Aberdeen	<a href="http://tax.ohio.gov/divisions/municipalities/">http://tax.ohio.gov/divisions/municipalities/</a>	(800) 779-3165	(513) 528-4061	1.00%	1.00%	Yes	2/28	15th
Addyston	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	1.00%	Yes	2/28	EOM
Amberley Village	<a href="http://www.amberleyvillage.org">http://www.amberleyvillage.org</a>	(513) 531-0130	(513) 531-8154	2.00%	2.00%	Yes	2/28	EOM
Arlington Heights	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	2.1%*	2.1%*	Yes	2/28	N/A
Batavia	<a href="http://www.state.oh.us/tax/municipality.html">http://www.state.oh.us/tax/municipality.html</a>	(513) 732-2740	(513) 732-2440	1.00%	None - 1/1/05	Yes	4/30	N/A
Blue Ash	<a href="http://www.blueash.com">http://www.blueash.com</a>	(513) 745-8516	(513) 745-8651	1.25%	1.25%	No	2/28	15th
Brookville	<a href="http://www.vandaliaohio.org">http://www.vandaliaohio.org</a>	(937) 415-2240	(937) 415-2361	1.75%	1.75%	Yes	2/28	EOM
Carlisle	<a href="http://www.carlisleoh.org">http://www.carlisleoh.org</a>	(937) 746-0556	(937) 743-8178	1.50%	1.50%	Yes	2/28	15th
Cedarville	<a href="http://ritaohio.com">http://ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	1.00%	Yes	2/28	N/A
Centerville	<a href="http://www.ci.centerville.oh.us">http://www.ci.centerville.oh.us</a>	(937) 433-7151	(937) 433-0310	1.75%	1.75%	Yes	2/28	15th
Cheviot	<a href="http://www.cheviot.org">http://www.cheviot.org</a>	(513) 661-7854	(513) 661-0702	2.00%	2.00%	Yes	2/28	EOM
Cincinnati	<a href="http://www.cincinnati-oh.gov">http://www.cincinnati-oh.gov</a>	(513) 352-3838	(513) 352-2542	2.10%	2.10%	No	2/28	15th
Clayton	<a href="http://ritaohio.com">http://ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.50%	1.50%	Yes	2/28	EOM
Dayton	<a href="http://www.cityofdayton.org">http://www.cityofdayton.org</a>	(937) 333-3500	(937) 333-4280	2.25%	2.25%	No	2/28	15th
Deer Park	<a href="http://www.deerpark-oh.gov">http://www.deerpark-oh.gov</a>	(513) 794-8863	(513) 794-8866	1.50%	.5% / 1.5%-1/1/08	Yes	2/28	15th
Eaton	<a href="http://www.hamilton-city.org">http://www.hamilton-city.org</a>	(800) 854-1684	(513) 785-7401	1.50%	1.50%	No	2/28	EOM
Elmwood Place	<a href="http://www.state.oh.us/tax/municipality.html">http://www.state.oh.us/tax/municipality.html</a>	(513) 242-3920	(513) 242-4578	2.00%	2.00%	Yes	2/28	EOM
Englewood	<a href="http://www.vandaliaohio.org">http://www.vandaliaohio.org</a>	(937) 415-2240	(937) 415-2361	1.75%	1.75%	Yes	2/28	EOM
Evendale	<a href="http://www.evendaleohio.org">http://www.evendaleohio.org</a>	(513) 563-2671	(513) 563-4636	1.20%	1.2%-1/1/05	Yes	2/28	15th
Fairborn*	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.50%	1.50%	Yes	2/28	EOM
Fairfax	<a href="http://www.fairfaxohio.org">http://www.fairfaxohio.org</a>	(513) 527-6506	(513) 271-4178	1.75%	1.75%	Yes	2/28	N/A
Fairfield	<a href="http://www.fairfield-city.org">http://www.fairfield-city.org</a>	(513) 867-5327	(513) 867-5333	1.50%	1.50%	Yes	2/28	15th
Farmersville	<a href="http://www.vvonline.com">http://www.vvonline.com</a>	(937) 855-7258	(937) 855-3215	1.00%	0.50%	Yes	2/28	15th
Felicity		(513) 876-0101	(513) 876-4295	1.00%	1.00%	Yes	2/28	EOM
Forest Park	<a href="http://www.forestpark.org">http://www.forestpark.org</a>	(513) 595-5211	(513) 595-5293	1.50%	1.5% eff 7/07	Yes	2/28	EOM
Franklin	<a href="http://www.franklinohio.org">http://www.franklinohio.org</a>	(937) 746-9921	(937) 746-1136	1.50%	1.50%	Yes	2/28	EOM

## Southwestern Ohio Cities – Tax Information

City	Mo. Withhold. Threshold	Qtrly. Withhold. Due Dates	1099-MISC. Required	Use Ohio Interest Rate	Land-lord Ord.	Aggregate Rentals	Bus. Losses Offset W-2 Inc.	Credit for City/Co. Taxes	Under 18 Yrs. Subject To Tax	Qtrly. Est. Req.	NOL Carry-Forward	2106 Expense Allowed 100%
Aberdeen	\$100	15th	Yes	Yes	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes
Addyston	N/A	EOM	Yes	No	Yes	No. Min.	No	Yes/Yes	Yes	Yes	5	Yes
Amberley Village	N/A	EOM	Yes	Yes	No	\$1200/Yr.	No	Yes/Yes	Yes	Yes	5	Yes
Arlington Heights	N/A	EOM	Yes	No	Yes	\$100	No	Yes/No	Yes	Yes	5	Yes
Batavia	N/A	EOM	Yes	No	No	No Min.	No	No/No	Yes	Yes	5	Yes
Blue Ash	\$300	EOM	Yes	No	Yes	\$3000/Yr.	No	Yes/No	Yes	Yes	5	Yes
Brookville	\$300	EOM	Yes	No	Yes	\$350/Mo.	No	Yes/No	No	Yes	0	Yes
Carlisle	\$300	EOM	Yes	Yes	Yes	No Min.	Yes	Yes/No	Yes	No	3	No-2%
Cedarville	N/A	EOM	Yes	No	No	\$200	No	Yes/No	Yes	Yes	5	Yes
Centerville	\$500	EOM	Yes	Yes	Yes	No Min.	Yes	Yes/No	No	Yes	0	Yes
Cheviot	N/A	EOM	Yes	No	Yes	No Min.	Yes	Yes/Yes	Yes	No	5	Yes
Cincinnati	\$300	EOM	Yes	Yes	No	\$500/Mo.	No	Yes/Yes	Yes	Yes	5	Yes
Clayton	\$100	EOM	Yes	No	Yes	\$250	No	Yes/No	No	Yes	5	Yes
Dayton	\$450	15th	Yes	No	No	\$200/Mo.	No-2004	Yes/No	Yes*	Yes	0	No-IRS
Deer Park	\$500	EOM	Yes	No	Yes	\$100/Mo.	No	Yes/No	Yes	Yes	5	Yes
Eaton	N/A	EOM	Yes	No	No	\$100/Mo.	Yes	Yes/Yes	No	Yes	0	Yes
Elmwood Place	\$300	EOM	Yes	No	Yes	\$100/Mo.	No	Yes/Yes	No	Yes	5	Yes
Englewood	\$300	EOM	Yes	Yes	No	No Min.	No	Yes/No	Yes	Yes	0	Yes
Evendale	\$500	EOM	Yes	Yes	Yes	\$250/Mo.	No	Yes/Yes	Yes	Yes	3	Yes
Fairborn*	N/A	EOM	Yes	Yes	Yes	\$100/Mo.	No	Yes/Yes	16 - 18	Yes	0	Yes
Fairfax	N/A	EOM	Yes	Yes	No	No Min.	No	Yes/No	Yes	Yes	4	Yes
Fairfield	\$300	EOM	Yes	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes
Farmersville	\$500	15th	Yes	Yes	No	\$1	No	Yes/Yes	No	No	3	Yes
Felicity		15th	Yes	Yes	Yes	No Min.	Yes	Yes/No	Yes	Yes	5	Yes
Forest Park	\$500	EOM	Yes	No	Yes	\$400	No	Yes/Yes	Yes	Yes	5	Yes
Franklin	N/A	EOM	Yes	No	Yes	N/A	No	Yes/No	No	Yes	1	No

# Southwestern Ohio Cities – Tax Information

City	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay/ 3rd Party Sick Pay Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
Aberdeen	Yes	Yes	Yes	Yes	Yes	No	Yes
Addyston	No	No	Yes	Yes	Yes	No	Yes
Amberley Village	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arlington Heights	Yes	No	Yes	Yes	Yes		Yes
Batavia	Yes	No	Yes	No	No	No	Yes
Blue Ash	Yes	Yes	Yes	Yes	Yes	No	Yes
Brookville	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Carlisle	Over \$1000	Yes	Yes	Yes	Yes		Yes
Cedarville	No	Yes	Yes	Yes	Yes	No	Yes
Centerville	Yes	Yes	Yes	Yes	Yes	No	Yes
Cheviot	No	Yes	Yes	Yes	Yes		Yes
Cincinnati	Yes	No	Yes	Yes	Yes	Yes	Yes
Clayton	No	Yes	Yes	Yes	Yes	No	Yes
Dayton	Yes	Yes	Yes	Yes	Yes	No	Yes
Deer Park	No	Yes	Yes	Yes	Yes		Yes
Eaton	No	Yes	Yes	Yes/Yes	Yes	No	Yes
Elmwood Place	No	No	Yes	Yes	Yes		Yes
Englewood	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Evendale	Yes	Yes	Yes	Yes	Yes		Yes
Fairborn*	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fairfax	Yes	Yes	Yes	Yes	Yes		Yes
Fairfield	No	No	Yes	Yes	Yes		Yes
Farmersville	Yes	Yes	Yes	Yes/No	Yes		Yes
Felicity	Yes	Yes	Yes	Yes	Yes		Yes
Forest Park	No	No	Yes	Yes	Yes		Yes
Franklin	Yes	Yes	Yes	Yes	Yes	No	Yes

\*AGE 16 YEARS AND OLDER

\*\*FULL-TIME STUDENTS EXEMPTED

## Southwestern Ohio Cities – Tax Information

City	Web Address	Phone	Fax	Tax Rate	Credit	Mandatory Filing	W-3 Recon. Due Date	Mo. Withhold. Due Date
Georgetown	<a href="http://www.villagegeorgetown.com">http://www.villagegeorgetown.com</a>	(937) 378-4505	(937) 378-4896	0.50%	0.50%	Yes	4/30	N/A
Germantown	<a href="http://www.ci.germantown.oh.us">http://www.ci.germantown.oh.us</a>	(937) 855-7258	(937) 855-3215	1.25%	0.75%	Yes	2/28	15th
Golf Manor	<a href="http://www.golfmanor.org">http://www.golfmanor.org</a>	(513) 531-5155	(513) 531-4404	1.70%	1.70%	Yes	2/28	15th
Greenfield	<a href="http://www.greenfieldtax@adelphia.net">http://www.greenfieldtax@adelphia.net</a>	(937) 981-4664	(937) 981-7242	1.625%	1.625%	Yes	2/28	15th
Greenhills	<a href="http://www.greenhillsohio.org">http://www.greenhillsohio.org</a>	(513) 825-2100	(513) 825-2370	1.50%	0.50%	No	2/28	N/A
Hamilton	<a href="http://www.hamilton-city.org">http://www.hamilton-city.org</a>	(513) 785-7400	(513) 785-7401	2.00%	2.00%	Yes-'03	2/28	15th
Harrison	<a href="http://www.harrisonohio.org">http://www.harrisonohio.org</a>	(513) 367-3595	(513) 367-3599	1.00%	1.00%	Yes	2/28	15th
Hillsboro	<a href="http://www.hillsboroohio.net">http://www.hillsboroohio.net</a>	(937) 393-3848	(937) 393-0590	1.50%	1.50%	Yes	4/30	N/A
Huber Heights	<a href="http://www.ci.huber-heights.oh.us">http://www.ci.huber-heights.oh.us</a>	(937) 237-2976	(937) 237-2983	2.25%	2.25%	Yes	2/28	15th
Indian Hill	<a href="http://www.ihill.org">http://www.ihill.org</a>	(513) 979-6203	(513) 561-8137	0.40%	None	Yes	2/28	N/A
Kettering	<a href="http://www.ketteringoh.org">http://www.ketteringoh.org</a>	(937) 296-2502	(937) 296-3242	2.25%	2.25%	No	2/28	15th
Lebanon	<a href="http://www.lebanonohio.gov">http://www.lebanonohio.gov</a>	(513) 228-3121	(513) 932-2493	1.00%	1.00%	Yes	4/30	15th
Leesburg	<a href="http://www.leesburgohio.org">http://www.leesburgohio.org</a>	(937) 780-6380	(937) 780-6012	1.00%	1.00%	Yes	2/28	EOM
Lincoln Heights	<a href="http://www.lincolnheightsohio.org">http://www.lincolnheightsohio.org</a>	(513) 733-5900	(513) 733-4190	2.00%	1.00%	Yes	2/28	15th
Lockland	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	2.10%	2.10%	Yes	2/28	N/A
Loveland	<a href="http://www.lovelandoh.com">http://www.lovelandoh.com</a>	(513) 583-3035	(513) 583-3037	1.00%	1.00%	Yes	2/28	EOM
Madeira	<a href="http://www.madeiracity.com">http://www.madeiracity.com</a>	(513) 272-4212	(513) 272-4211	1.00%	0.9% eff 1/08	Yes	2/28	N/A
Maineville	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	0.50%	Yes	2/28	15th
Mariemont	<a href="http://www.mariemont.org">http://www.mariemont.org</a>	(513) 271-1606	(513) 271-0822	1.25%	1.00%	Yes	2/28	15th
Mason	<a href="http://www.masonoh.org">http://www.masonoh.org</a>	(513) 229-8535	(513) 229-8531	1.00%	0.80% eff 1/08	Yes	2/28	15th
Miamisburg	<a href="http://www.ci.miamisburg.oh.us">http://www.ci.miamisburg.oh.us</a>	(937) 847-6463	(937) 847-6470	1.75%	1.75%	No	2/28	15th
Middletown	<a href="http://www.ci.middletown.oh.us">http://www.ci.middletown.oh.us</a>	(513) 425-7860	(513) 425-1828	1.75%	1.75% eff 1/08	Yes	2/28	EOM
Milford	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	None	Yes	2/28	15th
Monroe	<a href="http://www.monroeohio.org">http://www.monroeohio.org</a>	(513) 539-7374	(513) 539-6209	1.50%	1.5% eff 7/06	Yes	2/28	EOM
Montgomery	<a href="http://www.ci.montgomery.oh.us">http://www.ci.montgomery.oh.us</a>	(513) 891-2424	(513) 891-2994	1.00%	1.00%	Yes	2/28	15th
Moraine	<a href="http://www.ci.moraine.oh.us">http://www.ci.moraine.oh.us</a>	(937) 535-1000	(937) 535-1275	2.00%	2.00%	No	2/28	15th

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Georgetown	N/A	EOM	Yes	No	No	\$3000/Yr.	No	Yes/No	Yes	No	3	No
Germantown	\$500	15th	Yes	Yes	No	\$1	No	Yes/Yes	No	Yes	3	Yes
Golf Manor	N/A	EOM	Yes	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes
Greenfield	25 Empl.	EOM	Yes	No	Yes	No Min.	No	Yes/No	Yes	Yes	5	No
Greenhills	N/A	EOM	Yes	No	Yes	\$1200/Yr.	No	Yes/No	Yes	Yes	3	Yes
Hamilton	\$300	EOM	Yes	No	No	\$250/Mo.	No	Yes/No	Yes	Yes	3	Yes
Harrison	\$200	EOM	Yes	No	Yes	None	No	Yes/No	Yes	Yes	3	Yes
Hillsboro	N/A	EOM	Yes	No	No	No Min.	No	Yes/No	Yes	No	5	Yes
Huber Heights	\$500	EOM	Yes	No	No	No Min.	No	Yes/No	Yes*	Yes	0	No
Indian Hill	N/A	N/A	N/A	No	No	N/A	N/A	No/No	Yes	No	N/A	N/A
Kettering	\$500	EOM	Yes	Yes	No	\$250/Mo.	No	Yes/No	No	Yes	3	Yes
Lebanon	\$500	15th	Yes	No	Yes	\$1200/Yr.	No	Yes/No	Yes	Yes	0	No
Leesburg	\$200	EOM	Yes	No	No	No Min.	No	Yes/No	Yes	Yes	3	Yes
Lincoln Heights	N/A	EOM	Yes	Yes	Yes	No Min.	No	Yes/No	Yes	Yes	3	Yes
Lockland	\$1,000	EOM	Yes	No	Yes	No Min.	No	Yes/No	Yes	Yes	5	
Loveland	\$300	EOM	Yes	No	Yes	No Min.	No	Yes/No	No	Yes	5	Yes
Madeira	N/A	EOM	Yes	Yes	Yes	\$2500/Yr.	No	Yes/Yes	No	Yes	5	Yes
Maineville	\$200	EOM	Yes	No	No	\$250	No	.5%/No	No	Yes	5	No - IRS
Mariemont	\$2400/Yr	EOM	Yes	No	Yes	\$250/Mo.	No	Yes/No	No	Yes	5	Yes
Mason	\$300	EOM	Yes	No	Yes	\$1200/Yr.	No	Yes/No	Yes	Yes	5	Yes
Miamisburg	\$100	EOM	Yes	No	Yes	No Min.	No	Yes/No	No	Yes	0	Yes
Middletown	\$1,000	EOM	Yes	No	Yes	\$250/Mo.	No	Yes/No	Yes*	Yes	5	2% AGI
Milford	\$300	EOM	Yes	Yes	Yes	No Min.	No	No/No	Yes	Yes	5	No - IRS
Monroe	\$200	EOM	Yes	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	No
Montgomery	\$200	EOM	Yes	No	Yes	\$1200/Yr.	No	Yes/No	Yes	Yes	5	Yes
Moraine	N/A	15th	Yes	No	No	\$3000/Yr.	No	Yes/No	Yes	Yes	5	Yes

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Georgetown	No	No	Yes	Yes	Yes		Yes
Germantown	Yes	Yes	Yes	Yes/No	Yes		Yes
Golf Manor	Yes	Yes	Yes		Yes		Yes
Greenfield	Yes	Yes	Yes	Yes	Yes		Yes
Greenhills	Yes	Yes	Yes	Yes	Yes		Yes
Hamilton	Yes	Yes	Yes	Yes/Yes	Yes	No	Yes
Harrison	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hillsboro	No	No	Yes	Yes	Yes		Yes
Huber Heights	No	Yes	Yes	Yes	Yes		Yes
Indian Hill	Yes	N/A	Yes	Yes	N/A		No
Kettering	Yes	Yes	Yes	Yes	Yes	No	Yes
Lebanon	Yes eff 7/13/06	Yes	Yes	Yes	Yes		Yes
Leesburg	No	No	Yes	Yes	Yes		Yes
Lincoln Heights	No	Yes	Yes		No		Yes
Lockland	Yes	Yes	Yes	Yes	Yes	No	Yes
Loveland	No	Yes	Yes	Yes/Yes	Yes	No	Yes
Madeira	No	Yes	Yes	Yes	Yes	No	Yes
Maineville	Yes	Yes	Yes	Yes	Yes		Yes
Mariemont	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mason	No	Yes	Yes	Yes	Yes	Yes	No
Miamisburg	No	Yes	Yes	Yes	Yes		Yes
Middletown	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Milford	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Monroe	Yes	No	Yes	Yes	No		Yes
Montgomery	Yes	Yes	Yes	Yes	Yes	Yes	Yes-1/1/05
Moraine	Yes	Yes	Yes	Yes/No	Yes	No	Yes

# Southwestern Ohio Cities – Tax Information

City	Web Address	Phone	Fax	Tax Rate	Credit	Mandatory Filing	W-3 Recon. Due Date	Mo. Withhold. Due Date
Morrow	<a href="http://www.state.oh.us/tax/municipality.html">http://www.state.oh.us/tax/municipality.html</a>	(513) 899-4015	(513) 899-3170	1.00%	0.50%	Yes	2/28	N/A
Mt. Healthy	<a href="http://www.mthealthy.org">http://www.mthealthy.org</a>	(513) 728-3181	(513) 728-3189	1.50%	1.25%	Yes	2/28	15th
Mt. Orab	<a href="http://www.mtoraboh.us">http://www.mtoraboh.us</a>	(937) 444-2945	(937) 444-9241	1.00%	1.00%	Yes	2/28	15th
New Lebanon	<a href="http://www.newlebanonoh.com">http://www.newlebanonoh.com</a>	(937) 687-1341	(937) 687-1213	1.00%	None	Yes	2/28	EOM
New Miami	<a href="http://www.hamilton-city.org">http://www.hamilton-city.org</a>	(513) 785-7400	(513) 785-7401	1.75%	1.75%	No	2/28	N/A
Newtown	<a href="http://ritaohio.com">http://ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	1.00%	Yes	2/28	N/A
N. College Hill	<a href="http://www.northcollegehill.org">http://www.northcollegehill.org</a>	(513) 931-1159	(513) 521-1596	1.50%	None eff 1/1/06	Yes	2/28	N/A
Norwood	<a href="http://www.norwood-ohio.com">http://www.norwood-ohio.com</a>	(513) 458-4590	(513) 458-4581	2.00%	2.00%	No	2/28	15th
Oakwood	<a href="http://www.mvcc.net/oakwood">http://www.mvcc.net/oakwood</a>	(937) 298-0531	(937) 297-2940	2.50%	2.50%	Yes	2/28	EOM
Owensville		(513) 732-1171	(513) 732-5351	1.00%	None	Yes	2/28	15th
Oxford	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.75%	1.75%	No	2/28	EOM
Phillipsburg	<a href="http://www.hamilton-city.org">http://www.hamilton-city.org</a>	(800) 854-1684	(513) 785-7401	1.50%	1.00%	Yes	2/28	EOM
Pleasant Hill	<a href="http://www.pleasanthillohio">http://www.pleasanthillohio</a>	(937) 676-3321	(937) 676-3321	0.75%	None	Yes	2/28	EOM
Reading	<a href="http://www.readingohio.org">http://www.readingohio.org</a>	(513) 733-0300	(513) 842-1016	2.00%	2% eff 1/06	Yes	2/28	15th
Ripley		(937) 392-4377	(937) 392-4378	1.00%	1.00%	Yes	4/30	EOM
Riverside	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.50%	1.50%	Yes	2/28	EOM
Sabina	<a href="http://ritaohio.com">http://ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	1.00%	Yes	2/28	EOM
Sardinia	<a href="http://www.state.oh.us/tax/municipality.html">http://www.state.oh.us/tax/municipality.html</a>	(937) 446-1259	(937) 446-1205	1.00%	None	Yes	4/15	N/A
Sharonville	<a href="http://www.sharonville.org">http://www.sharonville.org</a>	(513) 563-1169	(513) 588-3969	1.50%	1.50%	Yes	2/28	15th
Silverton	<a href="http://ritaohio.com">http://ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.25%	None	Yes	2/28	EOM
South Lebanon	<a href="http://www.southlebanonohio.org">http://www.southlebanonohio.org</a>	(513) 494-2296	(513) 494-1656	1.00%	.5%-1/1/05	Yes	4/30	N/A
South Solon	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.00%	None	Yes	2/28	EOM
Springboro	<a href="http://www.ci.springboro.oh.us">http://www.ci.springboro.oh.us</a>	(937) 748-9701	(937) 748-6185	1.50%	1.00%	Yes	2/28	EOM
Springdale	<a href="http://www.springdale.org">http://www.springdale.org</a>	(513) 346-5715	(513) 346-5756	1.50%	1.50%	Yes	2/28	N/A
Springfield	<a href="http://www.ci.springfield.oh.us">http://www.ci.springfield.oh.us</a>	(937) 324-7357	(937) 328-3471	2.00%	1/2 - 1% max.	Yes	2/28	10 days
St. Bernard	<a href="http://www.cityofstbernard.org">http://www.cityofstbernard.org</a>	(513) 242-7710	(513) 242-5402	2.10%	2.10%	Yes	2/28	15th

## Southwestern Ohio Cities – Tax Information

City	Mo. Withhold. Threshold	Qtrly. Withhold. Due Dates	1099-MISC. Required	Use Ohio Interest Rate	Land-lord Ord.	Aggregate Rentals	Bus. Losses Offset W-2 Inc.	Credit for City/Co. Taxes	Under 18 Yrs. Subject To Tax	Qtrly. Est. Req.	NOL Carry-Forward	2106 Expense Allowed 100%
Morrow	N/A	EOM	Yes	No	Yes	\$250/Mo.	No	Yes/No	No	Yes	3	Yes
Mt. Healthy	N/A	15th	Yes	No	Yes	\$100/Mo.	No	Yes/No	Yes	Yes	3	Yes
Mt. Orab	\$100	15th	Yes	Yes	Yes	3 Units	No	Yes/Yes	Yes	Yes	3	Yes
New Lebanon	N/A	EOM	Yes	No	Yes	No Min.	No	No/No	Yes*	Yes	0	Yes
New Miami	N/A	EOM	Yes	No	No	\$250/Mo.	Yes	Yes/No	No	Yes	5	Yes
Newtown	N/A	EOM	Yes	No	No	No Min.	No	Yes/No	Yes	Yes	5	Yes
N. College Hill	N/A	EOM	Yes	No	Yes	No Min.	No	No/No	Yes	Yes	3	Yes
Norwood	\$300	EOM	Yes	No	Yes	\$250/Mo.	No	Yes/Yes	Yes*	Yes	3	Yes
Oakwood	N/A	EOM	Yes	No	Yes	No Min.	Yes	Yes/No	No	Yes	0	2% AGI
Owensville	\$300	15th	Yes	Yes	Yes	\$200/Mo.	No	No/No	Yes	Yes	5	Yes
Oxford	\$300	15th	Yes	No	No	No Min.	No	Yes/No	Yes	Yes	3	Yes
Phillipsburg	N/A	N/A	Yes	No	No	\$100/Mo.	Yes	1%/No	No	Yes	0	Yes
Pleasant Hill	\$100	EOM	Yes	No	No		Yes	No/No	No	Yes	5	Yes
Reading	\$1,000	EOM	Yes	No	Yes	\$100	No	Yes/No	Yes	Yes	3	Yes
Ripley		EOM	Yes	No	Yes		Yes	Yes/No	Yes	No	5	Yes
Riverside	N/A	EOM	Yes	No	Yes	No Min.	No	Yes/No	Yes	Yes	3	Yes
Sabina	\$10	EOM	Yes	No	Yes	\$250	No	Yes/No	No	Yes	5	Yes
Sardinia	N/A	EOM	Yes	No	Yes	No Min.	No	No/No	Yes	Yes	5	No
Sharonville	\$300	EOM	Yes	Yes	Yes	\$250/Mo.	No	Yes/No	Yes	Yes	3	Yes
Silverton	N/A	EOM	Yes	No	Yes	No Min.	No	No/No	Yes	Yes	3	Yes
South Lebanon	N/A	EOM	Yes	No	Yes	No Min.	No	Yes/No	No**	No	5	Yes
South Solon	\$100	EOM	Yes	No	Yes	\$100	No	No/No	No	Yes	3	Yes
Springboro	\$100	EOM	Yes	No	Yes	\$250/Mo.	No	Yes/No	Yes	Yes	3	2% AGI
Springdale	N/A	15th	Yes	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes
Springfield	\$1,001	EOM	Yes	No	No	No Min.	No	Yes/No	No	Yes	0	No
St. Bernard	\$200	EOM	Yes	No	Yes	\$3600	No	Yes/Yes	No	Yes	5	Yes

## Southwestern Ohio Cities – Tax Information

City	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay/ 3rd Party Sick Pay Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
Morrow	Yes	No	Yes				Yes
Mt. Healthy	Yes	Yes	Yes	Yes	Yes		Yes
Mt. Orab	Yes	Yes	Yes	Yes	Yes	No	Yes
New Lebanon	Yes	Yes	Yes	Yes	Yes		Yes
New Miami	No	Yes	Yes	Yes	Yes	No	Yes
Newtown	No	Yes	Yes	Yes	Yes		Yes
N. College Hill	Yes	Yes	Yes	Yes	Yes		Yes
Norwood	Yes	Yes	Yes	Yes	Yes		Yes
Oakwood	Yes	Yes	Yes	Yes/No	Yes	Yes	Yes
Owensville	Yes	Yes	Yes	Yes	Yes		Yes
Oxford	Yes \$600	Yes	Yes	Yes/Yes	Yes	No	Yes
Phillipsburg	No	Yes	Yes	Yes/Yes	Yes	No	Yes
Pleasant Hill	Yes	Yes	Yes	Yes	Yes		Yes
Reading	Yes	Yes	Yes	Yes	Yes		Yes
Ripley	No	No	Yes	Yes	No		Yes
Riverside	Yes	Yes	Yes	Yes	Yes		No
Sabina	No	Yes	Yes	Yes	Yes		Yes
Sardinia	No	No	Yes		No	No	Yes
Sharonville	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Silverton	No	Yes	Yes	Yes	Yes	Yes	Yes
South Lebanon	No	Yes	Yes	Yes	Yes		Yes
South Solon	No	Yes	Yes	No	Yes		Yes
Springboro	Yes-\$5,000	Yes	Yes	Yes	Yes		Yes
Springdale	No	Yes	Yes	Yes	Yes	Yes	Yes
Springfield	No	Yes	Yes	Yes	Yes	No	Yes
St. Bernard	Yes	Yes	Yes	Yes	Yes	Yes	Yes

## Southwestern Ohio Cities – Tax Information

City	Web Address	Phone	Fax	Tax Rate	Credit	Mandatory Filing	W-3 Recon. Due Date	Mo. Withhold. Due Date
<b>Tipp City</b>	<a href="http://www.tippcityohio.gov">http://www.tippcityohio.gov</a>	(937) 667-8426	(937) 667-5816	1.25%	1.25%	Yes	2/28	15th
<b>Trenton</b>	<a href="http://www.ci.trenton.oh.us">http://www.ci.trenton.oh.us</a>	(513) 988-6304	(513) 988-0855	1.50%	1.5%-5/1/05	Yes	2/28	EOM
<b>Trotwood</b>	<a href="http://www.trotwood.org">http://www.trotwood.org</a>	(937) 854-7250	(937) 854-8641	2.25%	2.25%	Yes	2/28	EOM
<b>Troy</b>	<a href="http://www.troyohio.gov">http://www.troyohio.gov</a>	(937) 339-3861	(937) 440-1352	1.75%	1.75%	Yes	2/28	EOM
<b>Union</b>	<a href="http://www.vandaliaohio.org">http://www.vandaliaohio.org</a>	(937) 415-2240	(937) 415-2361	1.00%	1% eff 1/1/07	Yes	2/28	EOM
<b>Vandalia</b>	<a href="http://www.vandaliaohio.org">http://www.vandaliaohio.org</a>	(937) 415-2240	(937) 415-2361	2.00%	2.00%	Yes	2/28	EOM
<b>Waverly</b>	<a href="http://www.wavtax@zoomnet.net">http://www.wavtax@zoomnet.net</a>	(740) 947-8177	(740) 947-1852	1.00%	1.00%	Yes	2/28	EOM
<b>West Alexandria</b>	<a href="http://www.walexpreb.org">http://www.walexpreb.org</a>	(937) 839-5089	(937) 839-1102	1.00%	0.5%-1/1/05	Yes	2/28	N/A
<b>West Carrollton</b>	<a href="http://www.ci.west-carrollton.oh.us">http://www.ci.west-carrollton.oh.us</a>	(937) 859-8288	(937) 859-3366	2.00%	2.00%	Yes	2/28	15th
<b>West Milton</b>	<a href="http://hamilton-city.org">http://hamilton-city.org</a>	(800) 854-1684	(513) 785-7401	1.50%	1.00%	Yes	2/28	EOM
<b>West Union</b>	<a href="http://www.villageofwestunion.info">http://www.villageofwestunion.info</a>	(800) 779-3165	(513) 528-4061	1.00%	1.00% eff 1/08	Yes	2/28	15th
<b>Williamsburg</b>	<a href="http://www.williamsburgohio.org">http://www.williamsburgohio.org</a>	(513) 724-6107	(513) 724-6109	1.00%	1.00%	Yes	2/28	EOM
<b>Wilmington</b>	<a href="http://www.ci.wilmington.oh.us">http://www.ci.wilmington.oh.us</a>	(937) 382-1880	(937) 382-3550	1.00%	1.00%	Yes	4/30	N/A
<b>Woodlawn</b>	<a href="http://www.beautifulwoodlawn.us">http://www.beautifulwoodlawn.us</a>	(513) 771-4008	(513) 771-1496	2.00%	2.00%	Yes	4/30	15th
<b>Wyoming</b>	<a href="http://www.wyoming.oh.us">http://www.wyoming.oh.us</a>	(513) 821-9731	(513) 821-7952	0.80%	None	Yes	2/28	N/A
<b>Xenia</b>	<a href="http://www.ci.xenia.oh.us">http://www.ci.xenia.oh.us</a>	(937) 376-7248	(937) 376-8914	1.75%	1.50%	Yes	2/28	EOM
<b>Yellow Springs</b>	<a href="http://ritaohio.com">http://ritaohio.com</a>	(800) 860-7482	(614) 538-0012	1.50%	1.50%	Yes	2/28	EOM

## Southwestern Ohio Cities – Tax Information

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<b>Tipp City</b>	\$2000/Yr	EOM	No	No	No	No Min.	Yes	Yes/Yes	Yes	Yes	0	Yes
<b>Trenton</b>	\$400	EOM	Yes	No	Yes	No Min.	No	Yes/No	Yes*	Yes	3	2% AGI
<b>Trotwood</b>	N/A	N/A	Yes	No	Yes	No. Min.	No	Yes/No	Yes	Yes	0	Yes
<b>Troy</b>	N/A	EOM	Yes	No	No	\$100/Mo.	Yes	Yes/No	Yes*	No	0	Yes
<b>Union</b>	\$300	EOM	Yes	No	Yes	\$350/Mo.	No	Yes/No	No	Yes	0	Yes
<b>Vandalia</b>	\$300	EOM	Yes	No	Yes	\$350/Mo.	No	Yes/No	No	Yes	0	Yes
<b>Waverly</b>	N/A	EOM	Yes	No	Yes	No Min.	No	No/No	Yes	Yes	0	No
<b>West Alexandria</b>	N/A	EOM	Yes	No	Yes	No Min.	No	Yes/Yes	No	Yes	3	Yes
<b>West Carrollton</b>	\$500	EOM	Yes	No	Yes	No Min.	No	Yes/Yes	No	Yes	3	Yes
<b>West Milton</b>	N/A	EOM	Yes	No	No	\$100/Mo.	Yes	1%/No	No	Yes	0	Yes
<b>West Union</b>	\$100	15th	Yes	Yes	Yes	3 or more	No	Yes/Yes	Yes	Yes	3	Yes
<b>Williamsburg</b>	N/A	N/A	Yes	No	Yes	\$3000/Yr.	No	Yes/No	Yes	Yes	3	Yes
<b>Wilmington</b>	N/A	EOM	Yes	No	Yes	\$3000/Yr.	No	Yes/No	Yes	Yes	5	Yes
<b>Woodlawn</b>	\$300	EOM	Yes	No	Yes	No Min.	No	Yes/Yes	No	Yes	3	Yes
<b>Wyoming</b>	N/A	EOM	N/A	Yes	Yes	No Min.	No	No/No	Yes	Yes	3	No
<b>Xenia</b>	\$500	EOM	Yes	No	Yes	\$100/Mo.	No	Yes/Yes	Yes	Yes	0	2% AGI
<b>Yellow Springs</b>	\$100	EOM	Yes	No	No	No Min.	No	Yes/No	Yes*	Yes	0	Yes

## Southwestern Ohio Cities – Tax Information

City	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay/ 3rd Party Sick Pay Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
<b>Tipp City</b>	Yes	Yes	Yes	Yes	Yes		Yes
<b>Trenton</b>	No	Yes	Yes	Yes	Yes		Yes
<b>Trotwood</b>	No	Yes	Yes	Yes	Yes	Yes	Yes
<b>Troy</b>	No	Yes	Yes	Yes/No	Yes		Yes
<b>Union</b>	Yes	No	Yes	Yes	Yes	Yes	Yes
<b>Vandalia</b>	Yes	No	Yes	Yes	Yes	Yes	Yes
<b>Waverly</b>	Yes	Yes	Yes	Yes/Yes	Yes	No	Yes
<b>West Alexandria</b>	Yes	Yes	Yes	Yes	Yes		Yes
<b>West Carrollton</b>	No	Yes	Yes	Yes/No	Yes	No	Yes
<b>West Milton</b>	Yes	Yes	Yes	Yes/Yes	Yes	No	Yes
<b>West Union</b>	Yes	Yes	Yes			No	
<b>Williamsburg</b>	Yes	Yes	Yes	Yes	Yes	No	Yes
<b>Wilmington</b>	No	Yes	Yes	Yes	Yes		Yes
<b>Woodlawn</b>	Yes	Yes	Yes	Yes	Yes		Yes
<b>Wyoming</b>	Yes	Yes	Yes	Yes	N/A		No
<b>Xenia</b>	Yes	No	Yes	Yes	Yes		Yes
<b>Yellow Springs</b>	Yes	Yes	Yes	Yes	Yes		No