

TOLEDO AREA CITY TAX CHART - 2009

CITY	Archbold	Arlington	Bellevue	Bloomdale	Bluffton
COUNTY	FULTON	HANCOCK	HURON & SANDUSKY	WOOD	ALLEN
DUE DATE	4/30	4/15	4/15	4/15	4/15
TAX RATE	1.5%	1%	1.5%	1%	1.25%
CREDIT FOR TAX TO ANOTHER CITY	1.5%	1%	1.5%	.5% (5)	1.25%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	N	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	N	Interest	Y	N	N
PENALTY RATE	N	N	\$10.00	.5%/mo.	N
INTEREST RATE	N	2%/mo.	N	1.5%/mo.	N
LATE FILING FEE - AMOUNT	Greater \$5 or 4%/mo.	(6)	\$25.00	\$5.00 (4)	(8)
RATE OF PENALTY	Greater \$5 or .5%/mo.	(6)	.5%/mo. (1)	.5%/mo.	1.5%/mo.(8)
RATE OF INTEREST	.5%/mo.	24%/yr.	18%/yr.	1.5%/mo.	.5%/mo.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	Y	Y	Y	N	N
JURY DUTY	Y	Y	Y	N	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	N	Y	N	Y
PRIZES AND LOTTERIES	Y	Y	N	N	N
RENTAL (MO.) IN EXCESS OF...	\$100	-0-	\$250	\$100	\$250
ROYALTIES	N	N	N	N	N
SICK PAY	Y	Y	Y	N	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	N	Y
STRIKE PAY	Y	Y	Y	N	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	N	Y (Under 16)	N	Y	Y (Under 16)
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	N (7)	N	Y	Y
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	N (7)	N	N	Y
MOVING REIMBURSEMENT	Y (2)	N	Y If Included	N	N
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	1	5	5
2106-DEDUCTION AS ALLOWED BY IRS	(3)	Y	Y	N	Y

(1) Withholding Penalty - 5% per month.

(2) If included on W-2 and for actual expenses allowed.

(3) 2106 Expenses transferred to Schedule A less 2% of adjusted gross income (ONLY IF ITEMIZE).

(4) \$5.00 per month after 4/30.

(5) 1/2 of 1% of Earned Income thru Year 2003.

(6) 2% per month for 6 months or \$25.00, whichever is greater for employers.

(7) Yes, on income on which Arlington Tax has been or would be withheld.

(8) Late Filing Penalty - The Greater of:

\$10 if 1-30 Days Past Due

\$25 if 31-60 Days Past Due

\$50 if 61-90 Days Past Due

\$100 if over 91 or More Days Past

or 1 1/2% Per Month of Amount Due.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Bowling Green	Bradner	Bryan	Clay Center	Clyde
COUNTY	WOOD	WOOD	WILLIAMS	OTTAWA	SANDUSKY
DUE DATE	4/15	4/15	4/15	4/15	4/15
TAX RATE	1.92%	1%	1.8%	1.5%	1.5%
CREDIT FOR TAX TO ANOTHER CITY	1/2 of lower rate	1/2%	1.8%	1.5%	1.5%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	N	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Y	Y	N	N	N
PENALTY RATE	\$10 min/\$.50 per day	1.5%/mo.		Y	
INTEREST RATE	1.5%/mo.	1.5%/mo.		1.5%/mo.	
LATE FILING FEE - AMOUNT	Penalty and Interest	\$15.00	Penalty and Interest	\$15.00	\$25.00
RATE OF PENALTY	\$10min/\$.50bus day(1)	1.5%/mo	\$15 or 1%/mo.	1.5%/mo.	\$25.00
RATE OF INTEREST	1.5%/mo.	1.5%/mo.	10%/yr.	1.5%/mo.	12%/yr.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	Y	N	Y	Y	Y
JURY DUTY	Y	Y	Y	Y	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	Y	Y	N	Y	Y
RENTAL (MO.) IN EXCESS OF...	\$100	-0-	\$100	\$100	\$100
ROYALTIES	N	N	N	N	N
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	Y	Y
STRIKE PAY	Y	Y	Y	Y	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	Y	Y	Y	Y	N
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	N	Y	Y	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	N	Y	N	N
MOVING REIMBURSEMENT	Y if Included	N	Y	N	Y
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	0	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y	Y	Y	Y	Y

(1) Withholding Penalty - 3% Per Month.

(2) Effective 1/1/06.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Defiance	Delta	Edgerton	Elmore	Fayette
COUNTY	DEFIANCE	FULTON	WILLIAMS	OTTAWA	FULTON
DUE DATE	4/15	4/15	4/15	4/15	4/15
TAX RATE	1.5%	1.5%	1%	1.75%	1.5%
CREDIT FOR TAX TO ANOTHER CITY	1.5%	1.0%	1%	None	1.5%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	Y	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Y	Y	Y	Y	N
PENALTY RATE	1.5%/mo.	1%/mo.	(1)	1.5%/mo.	N
INTEREST RATE	.5%/mo	1%/mo.	(1)	1.5%/mo.	N
LATE FILING FEE - AMOUNT	\$25.00	\$50.00 (5)	(2)	\$25.00	\$15.00
RATE OF PENALTY	1.5%/mo.	1.5%/mo.	(1)	1.5%/mo.	
RATE OF INTEREST	.5%/mo.	1.5%/mo.	(1)	1.5%/mo.	6%/yr.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	Y	N	N	N	N
JURY DUTY	Y	N	Y	Y	N
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	N	Y (4)	Y	Y	Y
RENTAL (MO.) IN EXCESS OF...	\$100	\$100	No Min.	No Min.	\$200
ROYALTIES	N	N	N	Y	N
SICK PAY	Y	Y	Y	Y	N
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	Y	N
STRIKE PAY	Y	N	Y	Y	N
SUB PAY	Y	Y	Y	Y	N
WAGES UNDER 18 YEARS OF AGE	Y	Y	N	Y	N
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	N	N	Y	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	N	N	Y	N
MOVING REIMBURSEMENT	Y if included	N	Y	N	Y
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	3	0	0	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Reduce By 2% AGI Y (3)	Y (3)	Y (3)	Y (3)	Y (3)

- (1) Interest - 12% per anum on the amount of unpaid tax.
Penalty - 3% of the unpaid tax for each month or fraction of a month for the first 18 months of non-payment, or \$25.00, whichever is greater.
- (2) \$25.00 - Not more than 30 days. \$50.00 - Late by 30 or more days.
\$100.00 - Fails to file twice in any 3 year period.
- (3) Copy must be attached.
- (4) In excess of \$1000.00.
- (5) Late filing fee is \$50 with an additional \$10 per mo. on the 15th day.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Findlay	Fostoria	Fremont	Genoa	Gibsonburg
COUNTY	HANCOCK	SENECA	SANDUSKY	OTTAWA	SANDUSKY
DUE DATE	4/15	4/15	4/15	4/15	4/15
TAX RATE	1% (4)	2%	1.5%	1.5%	1%
CREDIT FOR TAX TO ANOTHER CITY	0%	2%	1.5%	(1)	None
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	N	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Interest	N	Y	Y	Y
PENALTY RATE	N/A	N	(3)	1.5%/Mo.	1.5%/Mo.
INTEREST RATE	1.5%/mo.	N	(2)	1.5%/Mo.	1.5%/Mo.
LATE FILING FEE - AMOUNT	\$10.00	None	\$25.00	\$15.00	\$15.00
RATE OF PENALTY	Grtr \$10 or 1.5%/mo.	Grtr \$25 or 1%/mo.	10%min.\$25	1.5%/mo.	1.5%/mo.
RATE OF INTEREST	1.5%/mo.	1.5%/mo. (Incl. w/h)	1%/mo.	1.5%/mo.	1.5%/mo.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	Y	N	Y	Y	N
JURY DUTY	Y	Y	Y	Y	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	N	Y	Y	Y	N
PRIZES AND LOTTERIES	Y	Y	Y	Y	Y
RENTAL (MO.) IN EXCESS OF...	\$300	\$100	\$100	No Min.	No Min.
ROYALTIES	N	N	N	N	N
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	Y	N
STRIKE PAY	Y	Y	Y	Y	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	Y	N	Y	Y	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	Y	Y	N	N	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	Y	Y	N	N	N
MOVING REIMBURSEMENT	Y-If Excludable by IRS	N	N	N	N
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	5	0	N	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y	Y	Y-Subject to 2% AGI	Y	Y

(1) Up to 50% of tax paid to other cities. Max .0075.

(2) Net Profit 1.0%/mo.
Withholding 1.5%/mo.

(3) Net Profit - 10% or \$25 whichever is greater.
Withholding - 15% or \$25 whichever is greater.

(4) 2010-2012 rate is 1.25%.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Grand Rapids	Green Springs	Holland	Leipsic	Lima
COUNTY	WOOD	SENECA	LUCAS	PUTNAM	ALLEN
DUE DATE	4/15	4/30	4/15	4/30	4/15
TAX RATE	1%	1%	2.25%	1.5%	1.5%
CREDIT FOR TAX TO ANOTHER CITY	1/2 of 1%	1/2 of 1%	2.25%	1.5%	1.5%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	Y	Y	Y	Y	N
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Y	N	N	N	Y
PENALTY RATE	1.5%	N	N	N	2% after 10% 1st
INTEREST RATE	1.5%	N	N	N	1%/mo.
LATE FILING FEE - AMOUNT	\$25.00 min.	\$15.00	\$10.00	None	None
RATE OF PENALTY	1.5%/mo.	1.5%/mo.	2%/mo. (1)	1.5%/mo. (2)	2% after 10% 1st
RATE OF INTEREST	1.5%/mo.	1.5%/mo.	1.5%/mo.	8%/yr.	1%/mo.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	N	Y	Y	Y	Y
JURY DUTY	Y	Y	N	N	N
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	Y	Y	Y-over \$9999.99	Y	Y
RENTAL (MO.) IN EXCESS OF...	\$125	No. Min.	No. Min.	\$50.00	\$500 (1/1/96)
ROYALTIES	N	N	Y	N	N
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y-When Exercised	Y	Y	Y	Y
STRIKE PAY	Y	N	Y	Y	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	N	N	Y	N	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	Y	N	Y	Y
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	Y	N	Y	N
MOVING REIMBURSEMENT	N	N	Y	Y	Y
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	Y	N	N	N
NOL CARRYFORWARD - YEARS	5	5	5	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y Subject to 2% AGI	N	Y Subject to 2% AGI	Y	Y

(1) Withholding 1.5% Per Month.

(2) Withholding 5% Per Month.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Luckey	Maumee(3)	Millbury	Montpelier	Napoleon
COUNTY	WOOD	LUCAS	OTTAWA	WILLIAMS	HENRY
DUE DATE	4/30	4/15	4/15	4/15	4/15
TAX RATE	1%	1.5%	1.5%	1.5%	1.2% (6)
CREDIT FOR TAX TO ANOTHER CITY	1/2 of 1%	1.5%	1%	1.5%	1.2% (6)
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	Y	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	N	N	Y	N	Y
PENALTY RATE	N	N	1.5%/mo.		N
INTEREST RATE	N	N	1.5%/mo.		1%/mo.
LATE FILING FEE - AMOUNT	\$5.00/mo.	\$10 1st mo/\$5 mo after	\$15.00	\$25 1st mo/\$75 mo (4)	\$25.00
RATE OF PENALTY	.5%/mo.	1%/mo. (1)	1.5%/mo.	5%/mo. or \$25 (5)	2%/mo.
RATE OF INTEREST	.5%/mo.	1%/mo.	1.5%/mo.	1%/mo.	1%/mo.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	Y	Y	N	Y	Y
JURY DUTY	Y	Y	N	N	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	Y	Over \$100	Y	Y	Y
RENTAL (MO.) IN EXCESS OF...	Yes(All)	\$100	\$100	Y(All)	\$100
ROYALTIES	Y	Y	N		N
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	Y	Y
STRIKE PAY	Y	Y	Y	Y	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	Y	Y	Y	N	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	N	N	N	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	N	N	N	N
MOVING REIMBURSEMENT		Y	N	Y	N
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N(2)	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	5	N	3
2106-DEDUCTION AS ALLOWED BY IRS	Y	Y Subject to 2% AGI	Y	Y	TOTAL & SCHEDULE A

(1) Withholding 3% Per Month.

(2) IRA-No; Keogh-Yes.

(3) MMT JEDZ Non-Resident Rules Similar to Maumee Rules.

(4) \$25 first time late; \$75 every time later after that.

(5) 5% per month for first 6 months or \$25 for first 6 months; whichever is greater.

(6) 1.2 % until 6/30/09.

1.5 % starting 7/1/09.

TOLEDO AREA CITY TAX CHART - 2009

CITY	N. Baltimore	Northwood	Oak Harbor	Oregon	Ottawa Hills
COUNTY	WOOD	WOOD	OTTAWA	LUCAS	LUCAS
DUE DATE	4/15	4/15	4/15	4/15	4/15
TAX RATE	1%	1.5%	1%	2.25%	1.5%
CREDIT FOR TAX TO ANOTHER CITY	1.0%	1.5%	1%	2.25%	1/2 of lower rate
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	Y	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Y	N	N	Y	N
PENALTY RATE	1.5%	N	N	1.5%	N
INTEREST RATE	1.5%	N	N	.5%	N
LATE FILING FEE - AMOUNT	\$10 min./ .50 Bus.Day	\$5 1st mo/\$10 mo after	\$25.00	\$25.00	
RATE OF PENALTY	18%/yr. (3)	1%/mo. (2)	1.5%/mo. (plus \$5/mo.)	1.5%/mo. (4)	1%/mo. (1)
RATE OF INTEREST	18%/yr.	1%/mo.	1.5%/mo.	.5%/mo.	1%/mo.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	N	Y	Y	Y	Y
JURY DUTY	Y	Y	Y	Y	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	Y	Y (5)	Y	N	Y
RENTAL (MO.) IN EXCESS OF...	\$125	\$100	\$125	-0-	\$100
ROYALTIES	N	Y	N	N	Y
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y-When Exercised	Y	Y	Y	Y
STRIKE PAY	Y	Y	Y	Y	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	N	Y	Y	Y	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	N	N	N	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	N	N	N	N
MOVING REIMBURSEMENT	N	N	N	N	Only 3903
TAX SHELTERED ANNUITIES (IRA, KEOGH)	Y On Schedule C	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	5	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y-Subject to 2% AGI	N-As Reported on 2106	Y Subject to 2% AGI	Y Subject to 2% AGI	Y-Reduced By 2% AGI

(1) Withholding 3% per month penalty. 1% interest.

(2) Withholding penalty - 5% per month.

(3) \$10.00 min. / .50 bus. day.

 W/H penalty \$10.00 min. or 10%/mo. 1.5%/mo. interest.

(4) Withholding 3% per month penalty. .5% Interest.

(5) Over \$10,000.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Pemberville	Perrysburg	Port Clinton	Rossford	Swanton
COUNTY	WOOD	WOOD	OTTAWA	WOOD	FULTON
DUE DATE	4/15	4/15	4/15	4/15	4/30
TAX RATE	1%	1.5% (3)	1.5%	2.25%	1.25%
CREDIT FOR TAX TO ANOTHER CITY	None	1/2 of lower rate	1.0%	2.25%	1/2 of 1%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y (7)	Y	Y	Y
MANDATORY FILING	Y	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	N	Y	Y	N	N
PENALTY RATE	N	1%/mo.(10% Min.)(1)	\$50/year	N	N
INTEREST RATE	N	1%/mo.	N	N	N
LATE FILING FEE - AMOUNT	None	\$25 or amt tax liab (12)	\$50.00	\$10.00	\$5 1st mo/\$10 mo after
RATE OF PENALTY	\$2/mo. or 1%/mo. (13)	None for Filing Late	1.5%/mo. (8)	1.5%/mo. or \$10.00 (2)	3/4%/mo.
RATE OF INTEREST	1%/mo.	1%/mo.	1.5%/mo. (9)	.5%/mo.	3/4%/mo.
WHAT IS TAXABLE:		(6)			
ANNUITIES AND PENSIONS	N	N	N	N	Y
FRINGE BENEFITS (PER IRS RULES)	N	Y	N	Y	Y
JURY DUTY	Y	Y	Y	Y	N
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	Y	Y	Y	Y	Y
RENTAL (MO.) IN EXCESS OF...	No Min.	No Min.	\$200	\$100	\$100
ROYALTIES	Y	Y	N	Y	Y
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	Y	N
STRIKE PAY	Y	Y	Y	Y	Y
SUB PAY	Y	Y	N	Y	Y
WAGES UNDER 18 YEARS OF AGE	Y	Y	N	Y	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N (4)	N (4)	N	N	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N (4)	N (4)	N	N	N
MOVING REIMBURSEMENT	N	Only 3903	N	N	N
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	0	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y	Y(5)	(11) Y - Reduce by 2% AGI	(10) Y-Reduce by 2% AGI	Y

- (1) Withholding 3% per month.
- (2) Withholding 5% per month or \$5.00.
- (3) Perrysburg/Toledo JEDZ Tax is 1.5%.
- (4) Don't allow netting of Federal Schedules against each other or W-2.
- (5) 2106 will reduce tax credit available for other cities. Each 2106 must be identified to a specific W-2(s).
- (6) S Corporation "flow-through" K-1/taxable at the individual level.
Credit for tax paid other cities may partially offset the liability.
- (7) Including payment of expected liability.
- (8) Withholding 6% with \$25.00 minimum per mo
- (9) Withholding 1.5 % per month.
- (10) Y-Only mileage and/or auto expense may be taken. Expenses must be reduced by 2% of total gross wages.
- (11) Port Clinton Taxable Income
- (12) Lesser of \$25.00 or tax liability.
- (13) Whichever is greater.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Sycamore	Sylvania	Tiffin	Toledo	Tontogany
COUNTY	WYANDOT	LUCAS	SENECA	LUCAS	WOOD
DUE DATE	4/15	4/15	4/15	4/15	4/15
TAX RATE	1%	1.5%	1.75%	2.25%	1%
CREDIT FOR TAX TO ANOTHER CITY	1/2 of 1%	1.5% (1)	1.75%	2.25%	1%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	N - Attach to Return	Y
MANDATORY FILING	Y	Y	Y	N	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Y	N	N	Y	N
PENALTY RATE	1.5%/mo.	N	N	1.5%/mo.	N
INTEREST RATE	1.5%/mo.	N	N	.5%/mo.	N
LATE FILING FEE - AMOUNT	\$15.00	\$25.00 (2)	\$25.00	None	\$25.00
RATE OF PENALTY	1.5%/mo.	1.5%/mo. (3)	\$25.00	5% 1st 5 mos/1.5% mo	\$10/mo.
RATE OF INTEREST	1.5%/mo.	1.5%/mo. (4)	1.5%/mo.	.5%/mo.	1%/mo.
WHAT IS TAXABLE:		(5)			
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	Y	Y	Y	Y	N
JURY DUTY	Y	Y	Y	Y	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	N	Y (7)	Y	Y (6)	Y
RENTAL (MO.) IN EXCESS OF...	No. Min.	\$250	No Min.	\$250	\$100
ROYALTIES	N	Y (10)	N	N	N
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	N	Y	Y
STRIKE PAY	N	Y	Y	N	Y
SUB PAY	Y	Y	Y	Y	Y
WAGES UNDER 18 YEARS OF AGE	Y	Y	N	Y	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:			-9		
BUSINESS LOSS AGAINST W-2 INCOME	Y	N	N	N	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	Y	N	N	N(8)	N
MOVING REIMBURSEMENT	N	If In Gross Wages	N	N	N
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	0	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y	Y-Reduce by 2% AGI	Y	Y-Reduce by 2% AGI	Y

- (1) Credit for tax paid is limited to other municipalities.
- (2) No amount under \$10.00 will be due. No refunds will be given for an overpayment under \$10.00. However, these overpayments will be credited to the following year.
- (3) Withholding 3% per month.
- (4) Statutory interest will be charged from original due date of the return until the actual date of payment.
- (5) Taxable wage will include non-qualified plans to the extent they are subject to Medicare Tax.
- (6) In excess of \$2,500.
- (7) In excess of \$9,999.99.
- (8) Separate Filing Required for Each Spouse.
- (9) Can take deduction on premium on Self-Employed.
- (10) Gas and oil only.

TOLEDO AREA CITY TAX CHART - 2009

CITY	Walbridge	Waterville	Wauseon	Weston	Whitehouse
COUNTY	WOOD	LUCAS	FULTON	WOOD	LUCAS
DUE DATE	4/15	4/15	4/15	4/15	4/15
TAX RATE	1.5%	2%	1.5%	1%	1.5%
CREDIT FOR TAX TO ANOTHER CITY	1%	1.5%	1.5%	None	.75%
COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE	Y	Y	Y	Y	Y
MANDATORY FILING	Y	Y	Y	Y	Y
PENALTY FOR UNDERPAYMENT OF ESTIMATE	Y	Y	Y	Y	N
PENALTY RATE	1%/mo.	1%/mo.	1.5%/mo.	.5%/mo.	N
INTEREST RATE	1%/mo.	1%/mo.	1.5%/mo.	.5%/mo.	N
LATE FILING FEE - AMOUNT	\$20.00	(3)	(1)	\$10.00/mo.	\$5.00/mo.
RATE OF PENALTY	1%/mo.	1%/mo.	(1)	.5%/mo.	1%/mo.
RATE OF INTEREST	1%/mo.	1%/mo. (2)	1.5%/mo.	.5%/mo.	.5% mo./6% yr.
WHAT IS TAXABLE:					
ANNUITIES AND PENSIONS	N	N	N	N	N
FRINGE BENEFITS (PER IRS RULES)	N	Y	Y	Y	Y
JURY DUTY	Y	Y	Y	Y	Y
ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS	Y	Y	Y	Y	Y
PRIZES AND LOTTERIES	Y	Y	Y	Y	Y
RENTAL (MO.) IN EXCESS OF...	\$100	\$100	\$100	\$100	\$100
ROYALTIES	N	N	Y	N	N
SICK PAY	Y	Y	Y	Y	Y
STOCK OPTIONS (ORDINARY INCOME PORTION)	Y	Y	Y	Y	Y
STRIKE PAY	Y	Y	Y	Y	Y
SUB PAY	Y	Y	Y	N	Y
WAGES UNDER 18 YEARS OF AGE	Y	Y	Y	Y	Y
WHAT IS DEDUCTIBLE OR EXCLUDABLE:					
BUSINESS LOSS AGAINST W-2 INCOME	N	N	N	N	N
LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE	N	N	N	N	N
MOVING REIMBURSEMENT	N	If in gross wages	If in gross wages		N
TAX SHELTERED ANNUITIES (IRA, KEOGH)	N	N	N	N	N
NOL CARRYFORWARD - YEARS	5	5	N	5	5
2106-DEDUCTION AS ALLOWED BY IRS	Y (4)	Y (4)	N (5)	Y	Y (4)

(1) \$25 or 10% whichever is greater late filing penalty.

\$25 if no tax liability is due but filed after 4/15/88.

(2) Withholding 6% per year.

Interest 3% per month.

(3) \$10 first month, \$5.00 each month thereafter.

(4) Subject to 2% of AGI Income.

(Only if Itemize)

(5) Passed ordinance effective 11/5/01 to disallow 2106 exp. effective for returns filed for year starting 2001.

PAT DOMINIQUE, INCOME TAX DEPUTY

VILLAGE OF ARCHBOLD
INCOME TAX DEPARTMENT
300 N. DEFIANCE STREET
P. O. BOX 406
ARCHBOLD, OHIO 43502-0406

(419) 445-9501
(419) 445-0908 (FAX)

EMAIL: archtaxpat@bnnorth.net
WEB SITE: www.archbold.com

EVA DRAKE, TAX COMMISSIONER

206 VINE ST., P. O. BOX 247
BLOOMDALE, OHIO 44817-0247

(419) 454-3221
(419) 454-2119 (FAX)

ARLINGTON VILLAGE INCOME TAX
C/O FINDLAY INCOME TAX DEPT.
P. O. BOX 862
FINDLAY, OHIO 45839-0862

(419) 424-7133
(419) 424-7410 (FAX)

WEB SITE: www.ci.findlay.oh.us

KRISTI LORA, TAX ADMIN.

VILLAGE OF BLUFFTON
P. O. BOX 228
154 N. MAIN ST.
BLUFFTON, OHIO 45817-0228

(419) 358-2066
(419) 358-8137 (FAX)

EMAIL: blufftonincometax@wcoil.com
WEB SITE: www.bluffton-ohio.com

NOREEN K. CARROLL

BELLEVUE DEPT. OF TAXATION
3000 SENECA INDUSTRIAL PARKWAY
BELLEVUE, OHIO 44811-8709

(419) 483-2734 (EXT. 315)
(419) 484-5535 (FAX)

EMAIL: noreen.carroll@cityofbellevue.com
WEB SITE: www.cityofBELLEVUE.com

CHERYL LAYMAN, COMMISSIONER OF TAXATION

CITY HALL
304 N. CHURCH STREET
BOWLING GREEN, OHIO 43402

(419) 354-6211
(419) 354-5122 (FAX)

EMAIL: bgtax@bgohio.org
WEB SITE: www.bgohio.org

LAURA I. RODE

CLERK-TREASURER
P. O. BOX 190
BRYAN, OHIO 43506-0190

(419) 636-1860
(419) 636-6522 (FAX)

EMAIL: lrode@cityofbryan.com
WEB SITE: www.cityofbryan.com

JANICE STUMP, COM. OF TAX

130 N. MAIN
BOX 599
BRADNER, OHIO 43406

(419) 288-2890
(419) 288-2442 (FAX)

PATRICIA FONDESSY, TAX ADMIN.

350 THIRD STREET, P. O. BOX 57
CLAY CENTER, OHIO 43408

(419) 855-7444 (FAX)

NOTE: FOR BRADNER, OHIO

FILINGS ARE MADE WITH:
CENTRAL COLLECTION AGENCY
205 W. ST. CLAIR AVE.
CLEVELAND, OHIO 44113

CONTACT:

EDWARD ROBERTSON, AUDITOR(Ext. 6477)
OHIO TOLL FREE (800)223-6317
(216)664-2070
EMAIL: ERobertson@city.cleveland.oh.us

CHRISTINE MAY

TAX ADMINISTRATOR
222 N. MAIN STREET
CLYDE, OHIO 43410-1655

(419) 547-8917
(419) 547-8968 (FAX)

EMAIL: cmay@clydeohio.org
WEBSITE: www.clydeohio.org

MARY BOALS

TAX COMMISSIONER
P. O. BOX 669
DEFIANCE, OHIO 43512

(419) 784-2117
(419) 784-4858 (FAX)

EMAIL: mboals@cityofdefiance.com
WEB SITE: www.cityofdefiance.com

SHERI HAYES

TAX COMMISSIONER
344 RICE STREET, P. O. BOX 94
ELMORE, OHIO 43416

(419) 862-3089 OR (419) 862-3362
(419) 862-2789 (FAX)

EMAIL: villageofelmore@amplex.net
WEB SITE: villageofelmore.com

MARLENA M. ALLWOOD

TAX ADMINISTRATOR
401 MAIN STREET
DELTA, OHIO 43515

(419) 822-4500
(419) 822-3837 (FAX)

EMAIL: mallwood@villageofdelta.org
WEB SITE: www.DeltaOhio.com

DEE ANN POTTER, TAX ADMIN.

P. O. BOX 87
FAYETTE, OHIO 43521-0087

(419) 237-2473
(419) 237-2541 (FAX)

EMAIL: fayetvlg@midohio.twcbc.com
WEB SITE: www.villageoffayette.com

SHAWN KILL

TAX ADMINISTRATOR
P. O. BOX 609
EDGERTON, OHIO 43517

(419) 298-2722
(419) 298-0042 (FAX)

EMAIL: tax@edgertonohio@midohio.twcbc.com
WEB SITE: www.edgerton-ohio.com

ANDREW THOMAS
TAX ADMINISTRATOR
P. O. BOX 862
FINDLAY, OHIO 45839-0862

(419) 424-7133
(419) 424-7410 (FAX)

EMAIL: athomas@ci.findlay.oh.us
WEB SITE: www.ci.findlay.oh.us

CHARLES E. BRINKMAN
FINANCE DIRECTOR/TAX ADMINISTRATOR
P. O. BOX 237
GENOA, OHIO 43430

(419) 855-7791
(419) 855-0092 (FAX)

EMAIL: cebrinkman@genoaohio.org
WEBSITE: www.genoaohio.org

HOLLY B. CASSADY
TAX ADMINISTRATOR
213 S. MAIN STREET
FOSTORIA, OHIO 44830-2322

(419) 435-6449
(419) 435-1247 (FAX)

EMAIL: cityincometax@ci.fostoria.oh.us
WEB SITE: www.ci.fostoria.oh.us

JEFF HOLCOMB
FISCAL ASSISTANT
120 NO. MAIN ST.
GIBSONBURG, OHIO 43431-1300

(419) 637-6004 (M-F, 1-4 P.M.)
(419) 637-7306 (FAX)

EMAIL: fiscalassistant@gibsonburgOH.com
WEB SITE: www.villageofgibsonburg.com

JANET A. SCHROEDER
TAX ADMINISTRATOR
MUNICIPAL BUILDING
323 S. FRONT STREET
FREMONT, OHIO 43420

(419) 334-8968
(419) 552-5034 (FAX)

EMAIL: jschroeder@fremontohio.org
WEB SITE: www.fremontohio.org

BOB MEAKER

VILLAGE OF GRAND RAPIDS
CCA DIVISION OF TAXATION
1701 LAKESIDE
CLEVELAND, OHIO 44114

GEN. # (216) 664-2070
1-800-223-6317

EMAIL: bmeaker@ccatax.ci.cleveland.oh.us
WEB SITE: www.ccatax.ci.cleveland.oh.us

JAMES R. RUSSELL

TAX ADMINISTRATOR
142 E. Main St.
LEIPSIC, OHIO 45856

(419) 943-2009
(419) 943-2010 (FAX)

EMAIL: jrussell@leipsic.com
WEB SITE: www.leipsic.com

AMY R. BARTLETT

TAX ADMINISTRATOR
VILLAGE OF GREEN SPRINGS
P. O. BOX 536
GREEN SPRINGS, OHIO 44836

(419) 639-2123
(419) 639-2123 (FAX)

EMAIL:
taxcommissioner@villageofgreensprings.com

CHRIS FAST, TAX SUPERVISOR

P. O. BOX 155
LIMA, OHIO 45802-0155

(419) 221-5245
(419) 998-5527 (FAX)

EMAIL: chris.fast@cityhall.lima.oh.us
WEB SITE: www.cityhall.lima.oh.us

TERRI DUGAN, TAX ADMIN.

VILLAGE OF HOLLAND
1245 CLARION AVENUE
HOLLAND, OHIO 43528

(419) 865-7104
(419) 866-4795 (FAX)

EMAIL: tax@hollandohio.com
WEB SITE: www.hollandohio.com

RAY METCALF, TAX ADMIN.

VILLAGE HALL
226 MAIN STREET
LUCKEY, OHIO 43443

(419) 833-8721 - (SAT.) A.M.
(419) 833-8721 - (THURSDAY) P.M.
(419) 287-4956 - HOME
(419) 833-8701 (FAX)

EMAIL: taxcommissioner@luckey.net
WEB SITE: www.villageofluckey.com

NICOLE URIBES

INCOME TAX ADMINISTRATOR
VILLAGE OF MONTPELIER
211 NO. JONESVILLE ST.
P. O. BOX 148
MONTPELIER, OH 43543

(419) 485-5543
(419) 485-4947 (FAX)

EMAIL: nuribes1@montpelieroh.org
WEB SITE: www.montpelieroh.net

COMMISSIONER OF TAXATION
400 CONANT STREET
MAUMEE, OHIO 43537-3300

(419) 897-7121
(419) 897-7120 GENERAL INFORMATION
(419) 897-8924 (FAX)

EMAIL: taxcommissioner@maumee.org
WEB SITE: www.maumee.org

PEG MILLER

TAX ADMINISTRATOR
CITY HALL
255 W. RIVERVIEW, P. O. BOX 151
NAPOLEON, OHIO 43545

(419) 599-2821
(419) 592-6748 (FAX)

EMAIL: naptax@napoleonohio.com
WEB SITE: www.napoleonohio.com/finance.html

BECKY BINKLEY

COMMISSIONER OF TAXATION
P. O. BOX 164
MILLBURY, OHIO 43447-0164

(419) 836-9671
(419) 637-2091 (HOME)

BOB MEAKER

CCA - DIVISION OF TAXATION
VILLAGE OF NORTH BALTIMORE
1701 LAKESIDE AVENUE
CLEVELAND, OHIO 44114

(216) 664-2070
(216) 664-4481 (FAX)

EMAIL: bmeaker@ccatax.ci.cleveland.oh.us
WEB SITE: www.ccatax.ci.cleveland.oh.us

PATRICIA A. WAST

COMMISSIONER OF TAXATION
5330 SEAMAN ROAD
OREGON, OHIO 43616-2633

(419) 698-7033
(419) 698-7049 (FAX)

EMAIL: pwast@ci.oregon.oh.us
WEB SITE: www.ci.oregon.oh.us

DONNA HELLE

TAX ADMINISTRATOR
NORTHWOOD DEPT. OF TAXATION
6000 WALES ROAD
NORTHWOOD, OHIO 43619-1480

(419) 693-9326
(419) 690-1691 (FAX)

EMAIL: taxaud@ci.northwood.oh.us
WEB SITE: www.ci.northwood.oh.us

DIANE HAAS

TAX ADMINISTRATOR
VILLAGE HALL
2125 RICHARDS ROAD
TOLEDO, OHIO 43606

(419) 536-6502
(419) 535-3550 (FAX)

EMAIL: haasd@ottawahills.org
WEB SITE: www.ottawahills.org

KIMBERLY MEHLOW

INCOME TAX DEPARTMENT
146 CHURCH STREET
P. O. BOX 232
OAK HARBOR, OHIO 43449-0232

(419) 898-1611
(419) 898-3502 (FAX)

EMAIL: kimm@oakharbor.oh.us
WEBSITE: www.oakharbor.oh.us

STEPHANIE E. BOWE

FISCAL OFFICER
VILLAGE OF PEMBERVILLE
115 MAIN STREET, P. O. BOX 109
PEMBERVILLE, OHIO 43450-0109

(419) 287-3832
(419) 287-3738 (FAX)

EMAIL: clerk@villageofpemberville.org
WEB SITE: www.pemberville.org

KAREN FREEMAN

FINANCE DIRECTOR
CITY OF ROSSFORD
133 OSBORN STREET
ROSSFORD, OHIO 43460-1236

(419) 666-6176
(419) 661-4279 (FAX)

EMAIL: kfreeman@rossfordohio.com
WEB SITE: www.rossfordohio.com

JEAN E. HILT

INCOME TAX COMMISSIONER
CITY HALL
201 W. INDIANA AVENUE
PERRYSBURG, OHIO 43551-1582

(419) 872-8035
(419) 872-8037 (FAX)

EMAIL: ltax@ci.perrysburg.oh.us
WEB SITE: www.ci.perrysburg.oh.us

JEAN KELLY

VILLAGE OF SWANTON INCOME TAX DEPT.
219 CHESTNUT STREET
SWANTON, OHIO 43558-1303

(419) 826-9515
(419) 825-1827 (FAX)

EMAIL: jakelly@powersupply.net
WEBSITE: www.villageofswantonohio.us

****NOTE:** BEGINNING 2010, WILL BE USING RITA FOR 2009 TAX YEAR.

JEFF BUGBEE

TAX COMMISSIONER
CITY HALL
1868 EAST PERRY STREET
PORT CLINTON, OHIO 43452-1499

(419) 734-5522(X-235)
(419) 732-6558 (FAX)

EMAIL: jbugbee@portclinton-oh.gov
WEB SITE: www.portclinton.com

CAROL M. BEARD

TAX ADMINISTRATOR
VILLAGE OF SYCAMORE
P. O. BOX 69
SYCAMORE, OHIO 44882-0069

(419) 927-6482
(419) 927-4226 (FAX)

WEB SITE: www.Sycamoreohio.com/

ANGELA KUHN

COMMISSIONER OF TAXATION
6730 MONROE STREET
SYLVANIA, OHIO 43560-1949

(419) 885-8940 General Tax Office
(419) 885-8943 Direct
(419) 885-3442 (FAX)

EMAIL: CITY.TAXATION@CITYOFSYLVANIA.COM
WEB SITE: www.cityofsylvania.com/tax

WAYNE WAX

TAX COMMISSIONER
CITY OF TIFFIN
P. O. BOX 518
TIFFIN, OHIO 44883

(419) 448-5405
(419) 448-5406 (FAX)

EMAIL: taxcommissioner@tiffinohio.gov.
WEB SITE: <http://www.tiffinohio.gov>

CLARENCE COLEMAN

COMMISSIONER OF TAXATION/TREASURY
ONE GOVERNMENT CENTER, SUITE 2070
TOLEDO, OHIO 43604

(419) 245-1662 General Tax Office
(419) 245-1663 Direct
(419) 936-2320 (FAX)

WEB SITE: www.toledo.oh.gov

PATRICIA CRAWFORD

TAX COMMISSIONER

VILLAGE HALL

111 N. MAIN STREET

WALBRIDGE, OHIO 43465-0555

(419) 666-1830

(419) 666-7173 (FAX)

EMAIL: taxcommissioner@walbridgeohio.org

JENNIFER VALENTINE

TAX COMMISSIONER

25 N. SECOND STREET

WATERVILLE, OHIO 43566

(419) 878-8102

(419) 878-8044 (FAX)

EMAIL: jvalentine@waterville.org

WEB SITE: www.waterville.org

MARIE M. NEHLS

TAX COMMISSIONER

CITY HALL

230 CLINTON STREET

WAUSEON, OHIO 43567-1198

(419) 335-1171

(419) 335-0063 (FAX)

EMAIL: TAX@CITYOFWAUSEON.COM

WEBSITE: WWW.CITYOFWAUSEON.COM

CONNIE BUSCH

TAX COMMISSIONER

VILLAGE HALL

P. O. BOX 2476

WHITEHOUSE, OHIO 43571

(419) 877-5383

(419) 877-5635 (FAX)

EMAIL: cbusch@whitehouseoh.gov

WEB SITE: www.whitehouseoh.gov