

TOLEDO AREA CHART

MUNICIPAL

TAX CHART

2010

DISCLAIMER

The information contained herein was accumulated by members of the Municipal Taxation Committee, along with representatives from the tax office of the City of Toledo.

You are hereby cautioned that the relevant municipal tax ordinances and/or regulations were not researched for the purpose of validating the information provided herein. Therefore, if you must be absolutely certain that the information is correct, you should contact the person supervising the appropriate tax entity.

TOLEDO AREA CITY TAX CHART - 2010

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	1.5%/mo.	N	1.5%/mo.	N
LATE FILING FEE - AMOUNT	Greater \$5 or 4%/mo.	\$10	\$25.00	\$5.00 (4)	(8)
RATE OF PENALTY	Greater \$5 or .5%/mo.	-6	.5%/mo. (1)	.5%/mo.	1.5%/mo.(7)
RATE OF INTEREST	.5%/mo.	1.5%/mo.	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	\$300	\$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	N	Y	Y (Under 16)
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	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) Greater \$10 or 1.5%/mo.

(7) Late Filing Penalty - The Greater of:

 \$10 if 1-90 Days Past Due

 \$25 if 91-120 Days Past Due

 \$50 if 121-150 Days Past Due

 \$75 if 151-180 Days Past Due

 \$100 if over 181 Days Past Due

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

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TOLEDO AREA CITY TAX CHART - 2010

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%(3)	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.

(3) Tax Rate 2% effective 1/1/11

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NOTE: FOR BRADNER, OHIO
FILINGS ARE MADE WITH:
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TOLEDO AREA CITY TAX CHART - 2010

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.

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TOLEDO AREA CITY TAX CHART - 2010

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	1.25% (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	Y	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	Y
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	Y
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	N	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%.

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TOLEDO AREA CITY TAX CHART - 2010

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.

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TOLEDO AREA CITY TAX CHART - 2010

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%	1.5% (6)
CREDIT FOR TAX TO ANOTHER CITY	1/2 of 1%	1.5%	1%	1.5%	1.5% (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	1%/mo.	1%/mo. (1)	1.5%/mo.	5%/mo. or \$25 (5)	2%/mo.
RATE OF INTEREST	1%/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) Rate effective 7/1/09

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TOLEDO AREA CITY TAX CHART - 2010

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 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.

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TOLEDO AREA CITY TAX CHART - 2010

CITY	Pemberville	Perrysburg	Port Clinton	Rossford	Swanton
COUNTY	WOOD	WOOD	OTTAWA	WOOD	FULTON
DUE DATE	4/15	4/15	4/15	4/15	4/15
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)	N/A	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	N
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	N	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. (10% minimum)
- (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.

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****NOTE:** BEGINNING 2010, WILL BE USING RITA FOR 2009 TAX YEAR.
JULY 2009, WILL BE USING RITA FOR 2008 TAX YEAR.

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TOLEDO AREA CITY TAX CHART - 2010

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.

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TOLEDO AREA CITY TAX CHART - 2010

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		If in gross wages
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.

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