

Southwestern Ohio Cities – Tax Information

City	Web Address	Phone	Fax	Tax Rate	Credit	Mandatory Filing	W-3 Recon. Due Date	Mo. Withhold. Due Date	Mo. Withhold. Threshold	Qtrly. Withhold. Due Dates	1099-MISC. Required
Aberdeen	http://www.villageofaberdeen.com	(937) 795-2212	(937) 795-2421	1.00%	1.00%	Yes	2/28	15th	\$100	15th	Yes
Addyston	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	EOM	\$300	EOM	Yes
Amberley Village	http://www.amberleyvillage.org	(513) 531-0130	(513) 531-8154	2.00%	2.00%	Yes	2/28	EOM	N/A	EOM	Yes
Arlington Heights*	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	2.10%	2.10%	Yes	2/28	N/A	N/A	EOM	Yes
Batavia	http://www.state.oh.us/tax/municipality.html	(513) 732-2740	(513) 732-5696	1.00%	None	Yes	2/28	N/A	N/A	EOM	Yes
Blue Ash	http://www.blueash.com	(513) 745-8516	(513) 745-8651	1.25%	1.25%	No	2/28	15th	\$300	EOM	Yes
Brookville	http://www.vandaliaohio.org	(937) 415-2240	(937) 415-2361	1.75%	1.75%	Yes	2/28	EOM	\$300	EOM	Yes
Carlisle	http://www.carlisleoh.org	(937) 746-0556	(937) 743-8178	1.50%	1.50%	Yes	2/28	15th	\$300	EOM	Yes
Cedarville	http://ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	EOM	\$100	EOM	Yes
Centerville	http://www.ci.centerville.oh.us	(937) 433-7151	(937) 433-0310	1.75%	1.75%	Yes	2/28	15th	\$500	EOM	Yes
Cheviot	http://www.cheviot.org	(513) 661-7854	(513) 661-0702	2.00%	2.00%	Yes	2/28	EOM	N/A	EOM	Yes
Cincinnati	http://www.cincinnati-oh.gov	(513) 352-3838	(513) 352-2542	2.10%	2.10%	No	2/28	15th	\$300	EOM	Yes
Clayton (eff 1/1/2013)	http://www.vandaliaohio.org	(937) 415-2240	(937) 415-2361	1.50%	1.50%	Yes	2/28	EOM	\$100	EOM	Yes
Dayton	http://www.cityofdayton.org	(937) 333-3500	(937) 333-4280	2.25%	2.25%	No	2/28	15th	\$450	15th	Yes
Deer Park	http://www.deerpark-oh.gov	(513) 794-8863	(513) 794-8866	1.50%	1.50%	Yes	2/28	15th	\$500	EOM	Yes
Eaton	http://www.hamilton-city.org	(513) 785-7400	(513) 785-7401	1.50%	1.50%	No	2/28	EOM	N/A	EOM	Yes
Elmwood Place	http://www.state.oh.us/tax/municipality.html	(513) 242-3920	(513) 242-4578	2.00%	2.00%	Yes	2/28	EOM	\$300	EOM	Yes
Englewood	http://www.vandaliaohio.org	(937) 415-2240	(937) 415-2361	1.75%	1.75%	Yes	2/28	EOM	\$300	EOM	Yes
Evendale	http://www.evendaleohio.org	(513) 563-2671	(513) 563-4636	1.20%	1.20%	Yes	2/28	15th	\$500	EOM	Yes
Fairborn*	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.50%	1.50%	Yes	2/28	EOM	N/A	EOM	Yes
Fairfax	http://www.fairfaxohio.org	(513) 527-6506	(513) 561-5848	1.75%	1.75%	Yes	2/28	N/A	N/A	EOM	Yes
Fairfield	http://www.fairfield-city.org	(513) 867-5327	(513) 867-5333	1.50%	1.50%	Yes	2/28	15th	\$300	EOM	Yes
Farmersville	http://www.vvonline.com	(937) 696-2020	(937) 696-2996	1.00%	0.50%	Yes	2/28	15th	\$500	15th	Yes
Felicity		(513) 876-0101	(513) 876-4295	1.00%	1.00%	Yes	2/28	EOM		15th	Yes
Forest Park	http://www.forestpark.org	(513) 595-5211	(513) 595-5293	1.50%	0.375% max	Yes	2/28	EOM	\$500	EOM	Yes
Franklin	http://www.franklinohio.org	(937) 746-9921	(937) 746-1136	2.00%	2.00%	Yes	2/28	15th	\$100	15th%	Yes

Southwestern Ohio Cities – Tax Information

City	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%	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay Taxable if Medicare Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
Aberdeen	Yes	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Addyston	No	Yes	No. Min.	No	Yes/Yes	Yes	Yes	5	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Amberley Village	Yes	No	\$1200/Yr.	No	Yes/Yes	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arlington Heights*	No	Yes	\$100	No	Yes/No	No	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Batavia	No	No	No Min.	No	No/No	Yes	Yes	5	Yes	Yes	No	Yes	No	No	No	Yes
Blue Ash	No	Yes	\$3000/Yr.	No	Yes/No	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Brookville	No	Yes	\$350/Mo.	No	Yes/No	No	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Carlisle	Yes	Yes	No Min.	Yes	Yes/No	Yes	No	3	No-2%	Over \$1000	Yes	Yes	Yes	Yes		Yes
Cedarville	No	No	\$200	No	Yes/No	Yes	Yes	5	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Centerville	Yes	Yes	No Min.	No	Yes/No	No	Yes	0	No-2%	Yes	Yes	Yes	Yes	Yes	No	Yes
Cheviot	No	Yes	No Min.	Yes	Yes/Yes	Yes	No	5	Yes	No	Yes	Yes	Yes	Yes		Yes
Cincinnati	Yes	No	\$500/Mo.	No	Yes/Yes	Yes	Yes	5	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Clayton (eff 1/1/2013)	No	Yes	\$250	No	Yes/No	No	Yes	5	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Dayton	No	No	\$200/Mo.	No	Yes/No	Yes*	Yes	0	No-IRS	Yes	Yes	Yes	Yes	Yes	No	Yes
Deer Park	No	Yes	\$100/Mo.	No	Yes/No	Yes	Yes	5	Yes	No	Yes	Yes	Yes	Yes		Yes
Eaton	No	No	\$100/Mo.	Yes	Yes/Yes	No	Yes	0	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Elmwood Place	No	Yes	\$100/Mo.	No	Yes/Yes	No	Yes	5	Yes	Yes	No	Yes	Yes	Yes		Yes
Englewood	No	No	No Min.	No	Yes/No	Yes	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Evendale	Yes	Yes	\$250/Mo.	No	Yes/Yes	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Fairborn*	Yes	Yes	\$100/Mo.	No	Yes/Yes	16 - 18	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fairfax	Yes	Yes	No Min.	No	Yes/No	Yes	Yes	4	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Fairfield	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes	No	No	Yes	Yes	Yes	No	Yes
Farmersville	Yes	No	\$1	No	Yes/Yes	No	No	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Felicity	Yes	Yes	No Min.	Yes	Yes/No	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Forest Park	No	Yes	\$400	No	Yes/Yes	Yes	Yes	5	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Franklin	No	Yes	N/A	No	Yes/No	No	Yes	1	No	Yes	Yes	Yes	Yes	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	Mo. Withhold. Threshold	Qtrly. Withhold. Due Dates	1099-MISC. Required
Georgetown	http://www.villagegeorgetown.com	(937) 378-4505	(937) 378-4505	0.50%	0.50%	Yes	4/30	N/A	N/A	EOM	Yes
Germantown	http://www.ci.germantown.oh.us	(937) 855-7258	(937) 855-3215	1.25%	0.75%	Yes	2/28	15th	\$500	15th	Yes
Golf Manor	http://www.golfmanor.org	(513) 531-5155	(513) 531-4404	1.70%	1.70%	Yes	2/28	15th	N/A	EOM	Yes
Greenfield	http://www.greenfield.ohio.net	(937) 981-4664	(937) 981-7242	1.625%	1.625%	Yes	2/28	15th	25 Empl.	EOM	Yes
Greenhills	http://ritaohio.com	(800) 860-7482	(888) 329-0265	1.50%	0.50%	No	2/28	N/A	N/A	EOM	Yes
Hamilton	http://www.hamilton-city.org/tax	(513) 785-7400	(513) 785-7401	2.00%	2.00%	Yes	2/28	15th	\$300	EOM	Yes
Harrison	http://www.ritaohio.org	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	15th	\$200	EOM	Yes
Hillsboro	http://www.hillsborooohio.net	(937) 393-3848	(937) 393-0590	1.50%	1.50%	Yes	4/30	N/A	N/A	EOM	Yes
Huber Heights	http://www.hhoh.org	(937) 237-2976	(937) 237-2983	2.00%	2.00%	Yes	2/28	15th	\$500	EOM	Yes
Indian Hill	http://www.ihill.org	(513) 979-6203	(513) 561-8137	0.60%	None	Yes	2/28	N/A	N/A	N/A	N/A
Kettering	http://www.ketteringoh.org	(937) 296-2502	(937) 296-3242	2.25%	2.25%	Yes	2/28	15th	\$500	EOM	Yes
Lebanon	http://www.lebanonohio.gov	(513) 228-3123	(513) 228-3902	1.00%	1.00%	Yes	2/28	15th	\$500	15th	Yes
Leesburg	http://www.leesburgohio.org	(937) 780-6380	(937) 780-6012	1.00%	1.00%	Yes	2/28	EOM	N/A	EOM	Yes
Lincoln Heights	http://www.lincolnheightsohio.org	(513) 733-5900	(513) 733-4190	2.00%	1.00%	Yes	2/28	15th	N/A	EOM	Yes
Lockland	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	2.10%	2.10%	Yes	2/28	N/A	N/A	EOM	Yes
Loveland	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	EOM	\$300	EOM	Yes
Madeira	http://www.madeiracity.com	(513) 272-4212	(513) 272-4211	1.00%	0.90%	Yes	2/28	N/A	N/A	EOM	Yes
Maineville	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	0.50%	Yes	2/28	15th	\$200	EOM	Yes
Mariemont	http://www.mariemont.org	(513) 271-1606	(513) 271-0822	1.25%	1.00%	Yes	2/28	15th	\$2400/Yr	EOM	Yes
Mason	www.imagemason.org	(513) 229-8535	(513) 229-8531	1.12%	1.12%	Yes	2/28	15th	\$300	15th	Yes
Miamisburg	http://www.ci.miamisburg.oh.us	(937) 847-6463	(937) 847-6470	2.25%	2.25%	No	2/28	15th	\$100	EOM	Yes
Middletown	http://www.cityofmiddletown.org	(513) 425-7860	(513) 425-1828	1.75%	1.75%	Yes	2/28	EOM	\$1,000	EOM	Yes
Milford	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	None	Yes	2/28	15th	\$300	EOM	Yes
Monroe	http://www.monroeohio.org	(513) 539-7374	(513) 539-6209	1.50%	1.50%	Yes	2/28	EOM	\$200	EOM	Yes
Montgomery	http://www.montgomeryohio.org	(513) 891-2424	(513) 891-2994	1.00%	1.00%	Yes	2/28	15th	\$200	EOM	Yes
Moraine	http://www.ci.moraine.oh.us	(937) 535-1000	(937) 535-1275	2.50%	2.50%	No	2/28	15th	\$100	15th	Yes

Southwestern Ohio Cities – Tax Information

City	Use Ohio Interest Rate	Landlord 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%	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay Taxable if Medicare Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
Georgetown	No	No	\$3000/Yr.	No	Yes/No	Yes	No	3	No	No	No	Yes	Yes	Yes		Yes
Germantown	Yes	No	\$1	No	Yes/Yes	No	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Golf Manor	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes	Yes	Yes	Yes		Yes		Yes
Greenfield	No	Yes	No Min.	No	Yes/No	Yes	Yes	5	No	Yes	Yes	Yes	Yes	Yes		Yes
Greenhills	No	Yes	\$1200/Yr.	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Hamilton	No	No	\$250/Mo.	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Harrison	No	Yes	None	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hillsboro	No	No	No Min.	No	Yes/No	Yes	No	5	Yes	No	No	Yes	Yes	Yes		Yes
Huber Heights	No	No	No Min.	No	Yes/No	No	Yes	0	No	Yes eff 1/09	Yes	Yes	Yes	Yes	No	Yes
Indian Hill	No	No	N/A	N/A	No/No	Yes	No	N/A	N/A	Yes	N/A	Yes	Yes	N/A	Ohio	No
Kettering	Yes	No	\$250/Mo.	No	Yes/No	No	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Lebanon	No	Yes	\$1200/Yr.	No	Yes/Yes	Yes	Yes	0	2% AGI	Yes	Yes	Yes	Yes	Yes	No	Yes
Leesburg	No	No	No Min.	No	Yes/No	Yes	Yes	5	Yes	No	No	Yes	Yes	Yes		Yes
Lincoln Heights	Yes	Yes	No Min.	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes		No		Yes
Lockland	No	Yes	No Min.	No	Yes/No	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Loveland	No	Yes	No Min.	No	Yes/No	No	Yes	5	Yes	Yes eff 1/09	Yes	Yes	Yes	Yes	No	Yes
Madeira	Yes	Yes	\$2400/Yr.	No	Yes/Yes	No	Yes	5	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Maineville	No	No	\$250	No	.5%/No	No	Yes	5	No - IRS	Yes	Yes	Yes	Yes	Yes		Yes
Mariemont	No	Yes	\$250/Mo.	No	Yes/No	No	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mason	No	Yes	\$1200/Yr.	No	Yes/No	Yes	Yes	5	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Miamisburg	No	Yes	No Min.	No	Yes/No	No	Yes	0	Yes	Yes eff 3/17/09	Yes	Yes	Yes	Yes	Yes	Yes
Middletown	No	Yes	\$250/Mo.	No	Yes/No	Yes*	Yes	5	2% AGI	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Milford	Yes	Yes	No Min.	No	No/No	Yes	Yes	5	No - IRS	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Monroe	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	No	Yes	No	Yes	Yes	No		Yes
Montgomery	No	Yes	No Min.	No	Yes/No	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Moraine	No	No	\$3000/Yr.	No	Yes/No	Yes	Yes	5	Yes	Over \$5000	Yes	Yes	Yes	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	Mo. Withhold. Threshold	Qtrly. Withhold. Due Dates	1099-MISC. Required
Morrow	http://www.state.oh.us/tax/municipality.html	(513) 899-4015	(513) 899-3170	1.00%	0.50%	Yes	2/28	N/A	N/A	EOM	Yes
Mt. Healthy	http://www.mthealthy.org	(513) 728-3181	(513) 728-3189	1.50%	1.25%	Yes	2/28	15th	N/A	15th	Yes
Mt. Orab	http://www.mtoraboh.us	(937) 444-2945	(937) 444-9241	1.00%	1.00%	Yes	2/28	15th	\$100	15th	Yes
New Lebanon	http://www.newlebanonoh.com	(937) 687-1341	(937) 687-1213	1.00%	None	Yes	2/28	EOM	N/A	EOM	Yes
New Miami	http://www.hamilton-city.org	(513) 785-7400	(513) 785-7401	1.75%	1.75%	No	2/28	N/A	N/A	EOM	Yes
New Richmond	http://ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	0.50%	Yes	2/28	EOM	\$100	EOM	Yes
Newtown	http://ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	N/A	N/A	EOM	Yes
N. College Hill	http://www.northcollegehill.org	(513) 931-1159	(513) 521-1596	1.50%	None	Yes	2/28	N/A	N/A	EOM	Yes
Norwood	http://www.norwood-ohio.com	(513) 458-4590	(513) 458-4581	2.00%	2.00%	Yes	2/28	15th	\$300	EOM	Yes
Oakwood	http://www.oakwoodohio.gov	(937) 298-0531	(937) 297-2940	2.50%	2.50%	Yes	2/28	EOM	N/A	EOM	Yes
Owensville		(513) 732-1171	(513) 732-5351	1.00%	None	Yes	2/28	15th	\$300	15th	Yes
Oxford	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	2.00%	2.00%	Yes	2/28	15th	\$300	15th	Yes
Phillipsburg	http://www.hamilton-city.org	(513) 785-7400	(513) 785-7401	1.50%	1.00%	Yes	2/28	EOM	N/A	N/A	Yes
Pleasant Hill	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	0.75%	None	Yes	2/28	EOM	\$100	EOM	Yes
Reading	http://www.readingohio.org	(513) 733-0300	(513) 842-1016	2.00%	2.00%	Yes	2/28	15th	\$1,000	EOM	Yes
Ripley	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	EOM	N/A	EOM	Yes
Riverside	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.50%	0.75%	Yes	2/28	EOM	N/A	EOM	Yes
Sabina	http://ritaohio.com	(800) 860-7482	(888) 329-0265	1.00%	1.00%	Yes	2/28	EOM	\$10	EOM	Yes
Sardinia	http://www.state.oh.us/tax/municipality.html	(937) 446-1259	(937) 446-1205	1.00%	None	Yes	4/15	N/A	N/A	EOM	Yes
Sharonville	http://www.sharonville.org	(513) 563-1169	(513) 588-3969	1.50%	1.50%	Yes	2/28	15th	\$300	EOM	Yes
Silverton	http://www.ritaohio.com	(800) 860-7482	(888) 329-0265	1.25%	None	Yes	2/28	15th	N/A	N/A	Yes
South Lebanon	http://www.southlebanonohio.org	(513) 494-2296	(513) 494-1656	1.00%	0.50%	Yes	4/30	N/A	N/A	EOM	Yes
Springboro	http://www.ci.springboro.oh.us	(937) 748-9701	(937) 748-6185	1.50%	1.00%	Yes	2/28	EOM	\$100	EOM	Yes
Springdale	http://www.springdale.org	(513) 346-5715	(513) 346-5756	1.50%	1.50%	Yes	2/28	N/A	N/A	15th	Yes
Springfield	http://www.ci.springfield.oh.us	(937) 324-7357	(937) 328-3471	2.00%	1/2 - 1% max.	Yes	2/28	10 days	\$1,001	EOM	Yes
St. Bernard	http://www.cityofstbernard.org	(513) 242-7710	(513) 242-5402	2.10%	2.10%	Yes	2/28	15th	\$200	EOM	Yes

Southwestern Ohio Cities – Tax Information

City	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%	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay Taxable if Medicare Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
Morrow	No	Yes	\$250/Mo.	No	Yes/No	No	Yes	3	Yes	Yes	No	Yes				Yes
Mt. Healthy	No	Yes	\$100/Mo.	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Mt. Orab	Yes	Yes	3 Units	No	Yes/Yes	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
New Lebanon	No	Yes	No Min.	No	No/No	Yes*	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes		Yes
New Miami	No	No	\$250/Mo.	Yes	Yes/No	No	Yes	5	Yes	No	Yes	Yes	Yes	Yes	No	Yes
New Richmond	No	Yes	\$250/Mo.	No	Yes/No	No	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Newtown	No	No	No Min.	No	Yes/No	No	Yes	5	Yes	No	Yes	Yes	Yes	Yes		Yes
N. College Hill	No	Yes	No Min.	No	No/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Norwood	No	Yes	\$250/Mo.	No	Yes/Yes	Yes*	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Oakwood	No	Yes	No Min.	No	Yes/No	No	Yes	0	2% AGI	Yes	Yes	Yes	Yes	Yes	No	Yes
Owensville	Yes	Yes	\$200/Mo.	No	No/No	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Oxford	No	No	No Min.	No	Yes/No	Yes	Yes	3	Yes	Yes \$600	Yes	Yes	Yes	Yes	No	Yes
Phillipsburg	No	No	\$100/Mo.	Yes	1%/No	No	Yes	0	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Pleasant Hill	No	No	No Min.	No	No/No	No	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Reading	No	Yes	\$100	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Ripley	No	Yes	No Min.	No	Yes/No	Yes	Yes	5	Yes	Yes	Yes	Yes	Yes	Yes		Yes
Riverside	No	Yes	No Min.	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		No
Sabina	No	Yes	\$250	No	Yes/No	No	Yes	5	Yes	No	Yes	Yes	Yes	Yes		Yes
Sardinia	No	Yes	No Min.	No	No/No	Yes	Yes	5	No	No	No	Yes		No	No	Yes
Sharonville	Yes	Yes	\$250/Mo.	No	Yes/No	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Silverton	No	Yes	No Min.	No	No/No	Yes	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Lebanon	No	Yes	No Min.	No	Yes/No	No**	No	5	Yes	No	Yes	Yes	Yes	Yes		Yes
Springboro	No	Yes	\$250/Mo.	No	Yes/No	Yes	Yes	3	2% AGI	Yes-\$5,000	Yes	Yes	Yes	Yes		Yes
Springdale	No	Yes	No Min.	No	Yes/Yes	Yes	Yes	3	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Springfield	No	No	No Min.	No	Yes/No	No	Yes	0	2% AGI	Yes	Yes	Yes	Yes	Yes	No	Yes
St. Bernard	No	Yes	\$3600/Yr.	No	Yes/Yes	No	Yes	5	Yes	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	Mo. Withhold. Threshold	Qtrly. Withhold. Due Dates	1099-MISC. Required
Tipp City	http://www.tippcityohio.gov	(937) 667-8426	(937) 667-5816	1.50%	1.50%	Yes	2/28	15th	\$2000/Yr	EOM	Yes
Trenton	http://www.ci.trenton.oh.us	(513) 428-0158	(513) 428-0168	1.50%	1.50%	Yes	2/28	EOM	\$400	EOM	Yes
Trotwood	http://www.trotwood.org	(937) 837-3415	(937) 854-8641	2.25%	2.25%	Yes	2/28	EOM	N/A	N/A	Yes
Troy	http://www.troyohio.gov	(937) 339-3861	(937) 440-1352	1.75%	1.75%	Yes	2/28	EOM	\$100	EOM	Yes
Union	http://www.vandaliaohio.org	(937) 415-2240	(937) 415-2361	1.00%	1.00%	Yes	2/28	EOM	\$300	EOM	Yes
Vandalia	http://www.vandaliaohio.org	(937) 415-2240	(937) 415-2361	2.00%	2.00%	Yes	2/28	EOM	\$300	EOM	Yes
Waverly	http://www.cityofwaverly.net	(740) 947-8177	(740) 947-1852	1.00%	1.00%	Yes	2/28	15th	\$300	EOM	Yes
West Alexandria	http://www.walexpreb.org	(937) 839-5089	(937) 839-1102	1.00%	0.50%	Yes	2/28	EOM	N/A	EOM	Yes
West Carrollton	http://www.ci.west-carrollton.oh.us	(937) 859-8288	(937) 859-3366	2.25%	2.25%	Yes	2/28	15th	\$500	EOM	Yes
West Milton	http://www.vandaliaohio.org	(937) 415-2240	(937) 415-2361	1.50%	1.00%	Yes	2/28	EOM	N/A	EOM	Yes
West Union	http://www.westunionoh.net	(937) 444-2945	(937) 444-9241	1.00%	1.00%	Yes	2/28	15th	\$100	15th	Yes
Williamsburg	http://www.williamsburgohio.org	(513) 724-6107	(513) 724-6212	1.00%	1.00%	Yes	2/28	EOM	\$100	N/A	Yes
Wilmington	http://www.ci.wilmington.oh.us	(937) 382-1880	(937) 382-3550	1.00%	1.00%	Yes	4/30	N/A	N/A	EOM	Yes
Woodlawn	http://www.beautifulwoodlawn.us	(513) 552-0006	(513) 771-1496	2.00%	2.00%	Yes	4/30	15th	\$300	EOM	Yes
Wyoming	http://www.wyomingohio.gov	(513) 842-1353	(513) 821-7952	0.80%	None	Yes	2/28	N/A	N/A	EOM	N/A
Xenia	http://www.ci.xenia.oh.us	(937) 376-7248	(937) 376-8914	2.25%	1.50%	Yes	2/28	EOM	\$500	EOM	Yes
Yellow Springs	http://ritaohio.com	(800) 860-7482	(888) 329-0265	1.50%	1.50%	Yes	2/28	EOM	\$100	EOM	Yes

updated 05 07 2014

Southwestern Ohio Cities – Tax Information

City	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%	Gambling, Prizes Taxable	Stock Options Taxable	Extension Request Due by Due Date	Sick Pay Taxable if Medicare Taxable	Non-Qual. Plans Taxable Box 5-W-2	Copy of 1040 Required w/Return	S Corp Taxed as C Corp
Tipp City	No	No	No Min.	Yes	Yes/Yes	Yes	Yes	0	2% AGI	Yes	Yes	Yes	Yes	Yes		Yes
Trenton	No	Yes	No Min.	No	Yes/No	Yes*	Yes	3	2% AGI	No	Yes	Yes	Yes	Yes		Yes
Trotwood	No	Yes	No Min.	No	Yes/No	Yes	Yes	0	2% AGI	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Troy	No	Yes	No Min.	No	Yes/No	Yes*	Yes	0	2% AGI	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Union	No	Yes	\$350/Mo.	No	Yes/No	No	Yes	0	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Vandalia	No	Yes	\$350/Mo.	No	Yes/No	No	Yes	0	Yes	Yes	<small>Yes eff 6/15/09</small>	Yes	Yes	Yes	Yes	Yes
Waverly	No	Yes	No Min.	No	Yes/No	Yes	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
West Alexandria	No	Yes	No Min.	No	Yes/Yes	No	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes		Yes
West Carrollton	No	Yes	No Min.	No	Yes/Yes	No	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
West Milton	No	Yes	\$100/Mo.	No	1%/No	16 - 18	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
West Union	Yes	Yes	3 or more	No	Yes/Yes	Yes	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Williamsburg	No	Yes	\$3000/Yr.	No	Yes/No	Yes	Yes	3	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Wilmington	No	Yes	\$3000/Yr.	No	Yes/No	Yes	Yes	5	Yes	Yes-\$5,000	Yes	Yes	Yes	Yes		Yes
Woodlawn	No	Yes	No Min.	No	Yes/Yes	No	Yes	3	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	No Min.	No	No/No	Yes	Yes	3	No	Yes	Yes	Yes	Yes	N/A	Ohio	No
Xenia	No	Yes	\$100/Mo.	No	Yes/Yes	No	No	0	2% AGI	Yes	No	Yes	Yes	Yes		Yes
Yellow Springs	No	No	No Min.	No	Yes/No	Yes*	Yes	0	Yes	Yes	Yes	Yes	Yes	Yes		No

updated 05 07 2014