

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Archbold</b>	<b>Arlington</b>	<b>Bellevue</b>	<b>Bloomdale</b>	<b>Bluffton</b>
<b>COUNTY</b>	FULTON	HANCOCK	HURON & SANDUSKY	WOOD	ALLEN
<b>DUE DATE</b>	4/30	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	1.5%	1%	1.5%	1%	1.25%
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1.5%	1%	1.5%	.5% (5)	1.25%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	N	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	N	Interest	Y	N	N
<b>PENALTY RATE</b>	N	N	\$10.00	.5%/mo.	N
<b>INTEREST RATE</b>	N	2%/mo.	N	1.5%/mo.	N
<b>LATE FILING FEE - AMOUNT</b>	Greater \$5 or 4%/mo.	(6)	\$25.00	\$5.00 (4)	(8)
<b>RATE OF PENALTY</b>	Greater \$5 or .5%/mo.	(6)	.5%/mo. (1)	.5%/mo.	1.5%/mo.(8)
<b>RATE OF INTEREST</b>	.5%/mo.	24%/yr.	18%/yr.	1.5%/mo.	.5%/mo.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	Y	N	Y	N	N
<b>JURY DUTY</b>	Y	Y	Y	N	Y
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	N	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	N	Y
<b>PRIZES AND LOTTERIES</b>	Y	Y	N	N	N
<b>RENTAL (MO.) IN EXCESS OF...</b>	\$100	-0-	\$250	\$100	\$250
<b>ROYALTIES</b>	N	N	N	N	N
<b>SICK PAY</b>	Y	Y	Y	N	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	N	Y
<b>STRIKE PAY</b>	Y	Y	Y	N	Y
<b>SUB PAY</b>	Y	Y	Y	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	N	Y (Under 16)	N	Y	Y (Under 16)
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N (7)	N	Y	Y
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N (7)	N	N	Y
<b>MOVING REIMBURSEMENT</b>	Y (2)	N	Y If Included	N	N
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	5	1	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	(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 - 2006**

<b>CITY</b>	<b>Bowling Green</b>	<b>Bradner</b>	<b>Bryan</b>	<b>Clay Center</b>	<b>Clyde</b>
<b>COUNTY</b>	WOOD	WOOD	WILLIAMS	OTTAWA	SANDUSKY
<b>DUE DATE</b>	4/15	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	<b>1.92%</b>	<b>1%</b>	<b>1.8% (2)</b>	<b>1.5%</b>	<b>1.5%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1/2 of lower rate	1/2%	1.8% (2)	1.5%	1.5%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	N	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	Y	Y	N	N	N
<b>PENALTY RATE</b>	\$10 min/\$.50 per day	1.5%/mo.		Y	
<b>INTEREST RATE</b>	1.5%/mo.	1.5%/mo.		1.5%/mo.	
<b>LATE FILING FEE - AMOUNT</b>	Penalty and Interest	\$15.00	Penalty and Interest	\$15.00	\$25.00
<b>RATE OF PENALTY</b>	\$10min/\$.50bus day(1)	1.5%/mo	\$15 or 1%/mo.	1.5%/mo.	\$25.00
<b>RATE OF INTEREST</b>	1.5%/mo.	1.5%/mo.	10%/yr.	1.5%/mo.	6%/yr.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	Y	N	Y	Y	Y
<b>JURY DUTY</b>	Y	Y	Y	Y	Y
<b>ORDINARY GAIN 4797</b>	Y	N	Y	Y	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	Y	Y	N	Y	N
<b>RENTAL (MO.) IN EXCESS OF...</b>	\$100	-0-	\$100	\$100	\$100
<b>ROYALTIES</b>	N	N	N	N	N
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	Y	N
<b>STRIKE PAY</b>	Y	Y	Y	Y	Y
<b>SUB PAY</b>	Y	Y	Y	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	Y	Y	Y	Y	N
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N	Y	Y	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N	Y	N	N
<b>MOVING REIMBURSEMENT</b>	Y If Included	N	Y	N	Y
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	5	0	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	Y	Y	Y	Y	Y

(1) Withholding Penalty - 3% Per Month.

(2) Effective 1/1/06.

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Defiance</b>	<b>Delta</b>	<b>Edgerton</b>	<b>Elmore</b>	<b>Fayette</b>
<b>COUNTY</b>	<b>DEFIANCE</b>	<b>FULTON</b>	<b>WILLIAMS</b>	<b>OTTAWA</b>	<b>FULTON</b>
<b>DUE DATE</b>	4/15	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	<b>1.5% (6)</b>	<b>1.5%</b>	<b>1%</b>	<b>1%</b>	<b>1.5%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1.5% (6)	1.0%	1%	None	1.5%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	Y	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	Y	Y	Y	Y	N
<b>PENALTY RATE</b>	1.5%/mo.	1%/mo.	(1)	1.5%/mo.	N
<b>INTEREST RATE</b>	.5%/mo	1%/mo.	(1)	1.5%/mo.	N
<b>LATE FILING FEE - AMOUNT</b>	<b>\$25.00</b>	<b>\$50.00 (5)</b>	<b>(2)</b>	<b>\$15.00</b>	<b>\$15.00</b>
<b>RATE OF PENALTY</b>	1.5%/mo.	1.5%/mo.	(1)	1.5%/mo.	
<b>RATE OF INTEREST</b>	.5%/mo.	1.5%/mo.	(1)	1.5%/mo.	6%/yr.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	Y	N	N	N	N
<b>JURY DUTY</b>	Y	N	Y	Y	N
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	Y	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	N	Y (4)	Y	N	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	<b>\$100</b>	<b>\$100</b>	<b>No Min.</b>	<b>No Min.</b>	<b>\$200</b>
<b>ROYALTIES</b>	N	N	N	Y	N
<b>SICK PAY</b>	Y	Y	Y	Y	N
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	Y	N
<b>STRIKE PAY</b>	Y	N	Y	Y	N
<b>SUB PAY</b>	Y	Y	Y	Y	N
<b>WAGES UNDER 18 YEARS OF AGE</b>	N	Y	N	Y	N
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N	N	Y	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N	N	Y	N
<b>MOVING REIMBURSEMENT</b>	Y if included	N	Y	N	Y
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	3	0	0	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	Y (3)	Y (3)	Y (3)	Y	Y (3)

- (1) Interest - 10% 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.
- (6) Effective 6/1/05.

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Findlay</b>	<b>Fostoria</b>	<b>Fremont</b>	<b>Genoa</b>	<b>Gibsonburg</b>
<b>COUNTY</b>	<b>HANCOCK</b>	<b>SENECA</b>	<b>SANDUSKY</b>	<b>OTTAWA</b>	<b>SANDUSKY</b>
<b>DUE DATE</b>	4/15	4/15	4/15	4/30	4/30
<b>TAX RATE</b>	<b>1%</b>	<b>2%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>1%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	.5% MAX.	2%	1.5%	(1)	None
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	Y	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	Interest	N	Y	Y	Y
<b>PENALTY RATE</b>	N/A	N	5%/mo. or 10%	1.5%/Mo.	1.5%/Mo.
<b>INTEREST RATE</b>	1.5%/mo.	N	1.5%/mo.	1.5%/Mo.	1.5%/Mo.
<b>LATE FILING FEE - AMOUNT</b>	\$10.00	None	\$25.00	\$15.00	\$15.00
<b>RATE OF PENALTY</b>	Grtr \$10 or 1.5%/mo.	Grtr \$25 or 1%/mo.	5%/mo. or 10%	1.5%/mo.	1.5%/mo.
<b>RATE OF INTEREST</b>	1.5%/mo.	1.5%/mo. (Incl. w/h)	1.5%/mo.	1.5%/mo.	1.5%/mo.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	Y	N	Y	Y	N
<b>JURY DUTY</b>	Y	Y	Y	Y	Y
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	Y	N
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	N	Y	Y	Y	N
<b>PRIZES AND LOTTERIES</b>	Y	Y	Y	Y	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	\$300	\$100	\$100	No Min.	No Min.
<b>ROYALTIES</b>	N	N	N	N	N
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	Y	N
<b>STRIKE PAY</b>	Y	Y	Y	Y	Y
<b>SUB PAY</b>	Y	Y	Y	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	Y	N	Y	Y	Y
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	Y	Y	N	N	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	Y	Y	N	N	N
<b>MOVING REIMBURSEMENT</b>	Y-If Excludable by IRS	N	N	N	N
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	0	N	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	Y	Y	Y-Subject to 2% AGI	Y	Y

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

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Grand Rapids</b>	<b>Green Springs</b>	<b>Holland</b>	<b>Leipsic</b>	<b>Lima</b>
<b>COUNTY</b>	<b>WOOD</b>	<b>SENECA</b>	<b>LUCAS</b>	<b>PUTNAM</b>	<b>ALLEN</b>
<b>DUE DATE</b>	<b>4/15</b>	<b>4/30</b>	<b>4/15</b>	<b>4/30</b>	<b>4/15</b>
<b>TAX RATE</b>	<b>1%</b>	<b>1%</b>	<b>2.25%</b>	<b>1.5%</b>	<b>1.5%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	<b>1/2 of 1%</b>	<b>1/2 of 1%</b>	<b>2.25%</b>	<b>1.5%</b>	<b>1.5%</b>
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>MANDATORY FILING</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>N</b>
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	<b>Y</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>Y</b>
<b>PENALTY RATE</b>	<b>1.5%</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>2% after 10% 1st</b>
<b>INTEREST RATE</b>	<b>1.5%</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>1%/mo.</b>
<b>LATE FILING FEE - AMOUNT</b>	<b>\$25.00 min.</b>	<b>\$15.00</b>	<b>\$10.00</b>	<b>None</b>	<b>None</b>
<b>RATE OF PENALTY</b>	<b>1.5%/mo.</b>	<b>1.5%/mo.</b>	<b>2%/mo. (1)</b>	<b>1.5%/mo. (2)</b>	<b>2% after 10% 1st</b>
<b>RATE OF INTEREST</b>	<b>1.5%/mo.</b>	<b>1.5%/mo.</b>	<b>1.5%/mo.</b>	<b>8%/yr.</b>	<b>1%/mo.</b>
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>FRINGE BENEFITS (PER IRS RULES)</b>	<b>N</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>JURY DUTY</b>	<b>Y</b>	<b>Y</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>ORDINARY GAIN 4797</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>PRIZES AND LOTTERIES</b>	<b>Y</b>	<b>Y</b>	<b>Y-over \$9999.99</b>	<b>Y</b>	<b>Y</b>
<b>RENTAL (MO.) IN EXCESS OF...</b>	<b>\$125</b>	<b>No. Min.</b>	<b>No. Min.</b>	<b>\$50.00</b>	<b>\$500 (1/1/96)</b>
<b>ROYALTIES</b>	<b>N</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>N</b>
<b>SICK PAY</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	<b>Y-When Exercised</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>STRIKE PAY</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>SUB PAY</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>WAGES UNDER 18 YEARS OF AGE</b>	<b>N</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>Y</b>
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>N (3)</b>
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>Y</b>	<b>N (3)</b>
<b>MOVING REIMBURSEMENT</b>	<b>N</b>	<b>N</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>NOL CARRYFORWARD - YEARS</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	<b>Y Subject to 2% AGI</b>	<b>N</b>	<b>Y Subject to 2% AGI</b>	<b>Y</b>	<b>Y</b>

(1) Withholding 1.5% Per Month.

(2) Withholding 5% Per Month.

(3) Beginning with 2005 Tax Year.

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Luckey</b>	<b>Maumee(3)</b>	<b>Millbury</b>	<b>Montpelier</b>	<b>Napoleon</b>
<b>COUNTY</b>	WOOD	LUCAS	OTTAWA	WILLIAMS	HENRY
<b>DUE DATE</b>	4/30	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	<b>1%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>1.2%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1/2 of 1%	1.5%	1%	1.5%	1.2%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	Y	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	N	N	Y	N	Y
<b>PENALTY RATE</b>	N	N	1.5%/mo.		N
<b>INTEREST RATE</b>	N	N	1.5%/mo.		1%/mo.
<b>LATE FILING FEE - AMOUNT</b>	\$5.00/mo.	\$10 1st mo/\$5 mo after	\$15.00	\$25 1st mo/\$75 mo after	\$25.00
<b>RATE OF PENALTY</b>	.5%/mo.	1%/mo. (1)	1.5%/mo.		2%/mo.
<b>RATE OF INTEREST</b>	.5%/mo.	1%/mo.	1.5%/mo.	1%/mo.	1%/mo.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	Y	Y	N	Y	Y
<b>JURY DUTY</b>	Y	Y	N	N	Y
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	Y	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	Y	Over \$100	Y	Y	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	Yes(All)	\$100	\$100	Y(All)	\$100
<b>ROYALTIES</b>	Y	Y	N		N
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	Y	Y
<b>STRIKE PAY</b>	Y	Y	Y	Y	Y
<b>SUB PAY</b>	Y	Y	Y	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	Y	Y	Y	N	Y
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N	N	N	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N	N	N	N
<b>MOVING REIMBURSEMENT</b>		Y	N	Y	N
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	(2)	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	5	5	N	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	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

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>N. Baltimore</b>	<b>Northwood</b>	<b>Oak Harbor</b>	<b>Oregon</b>	<b>Ottawa Hills</b>
<b>COUNTY</b>	WOOD	WOOD	OTTAWA	LUCAS	LUCAS
<b>DUE DATE</b>	4/15	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	<b>1%</b>	<b>1.5%</b>	<b>1%</b>	<b>2.25%</b>	<b>1.5%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1.0%	1.5%	1%	2.25%	1/2 of lower rate
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	Y	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	Y	N	N	Y	N
<b>PENALTY RATE</b>	1.5%	N	N	1.5%	N
<b>INTEREST RATE</b>	1.5%	N	N	.5%	N
<b>LATE FILING FEE - AMOUNT</b>	\$10 min./ .50 Bus.Day	\$5 1st mo/\$10 mo after	\$25.00	\$25.00	\$25.00
<b>RATE OF PENALTY</b>	18%/yr. (3)	1%/mo. (2)	1.5%/mo. (plus \$5/mo.)	1.5%/mo. (4)	1%/mo. (1)
<b>RATE OF INTEREST</b>	18%/yr.	1%/mo.	1.5%/mo.	.5%/mo.	1%/mo.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	N	Y	Y	Y	Y
<b>JURY DUTY</b>	Y	Y	Y	Y	Y
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	Y	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	Y	Y (5)	Y	N	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	\$125	\$100	\$125	-0-	\$100
<b>ROYALTIES</b>	N	Y	N	N	Y
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y-When Exercised	Y	Y	Y	Y
<b>STRIKE PAY</b>	Y	Y	Y	Y	Y
<b>SUB PAY</b>	Y	Y	Y	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	N	Y	Y	Y	Y
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N	N	N	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N	N	N	N
<b>MOVING REIMBURSEMENT</b>	N	N	N	N	Only 3903
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	Y On Schedule C	N	N	N	N
<b>NOL CARRYFORWARD - YEARS 2106-DEDUCTION AS ALLOWED BY IRS</b>	5	5	5	5	5
	Y-Subject to 2% AGI	N-As Reported on 2106	Y	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 - 2006**

<b>CITY</b>	<b>Pemberville</b>	<b>Perrysburg</b>	<b>Port Clinton</b>	<b>Rossford</b>	<b>Swanton</b>
<b>COUNTY</b>	WOOD	WOOD	OTTAWA	WOOD	FULTON
<b>DUE DATE</b>	4/15	4/16	4/15	4/15	4/30
<b>TAX RATE</b>	<b>1%</b>	<b>1.5% (3)</b>	<b>1.5%</b>	<b>2.25%</b>	<b>1.25%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	None	1/2 of lower rate	1.5% (11)	2.25%	1/2 of 1%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y (7)	Y	Y	Y
<b>MANDATORY FILING</b>	Y	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	N	Y	Y	N	N
<b>PENALTY RATE</b>	N	1%/mo.(10% Min.)(1)	\$50/year	N	N
<b>INTEREST RATE</b>	N	1%/mo.	N	N	N
<b>LATE FILING FEE - AMOUNT</b>	None	\$25 or amt tax liab	\$50.00	\$10.00	\$5 1st mo/\$10 mo after
<b>RATE OF PENALTY</b>	1%/mo.	None for Filing Late	1.5%/mo. (8)	1.5%/mo. or \$10.00 (2)	3/4%/mo.
<b>RATE OF INTEREST</b>	1%/mo.	1%/mo.	1.5%/mo. (9)	.5%/mo.	3/4%/mo.
<b>WHAT IS TAXABLE:</b>		(6)			
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	Y
<b>FRINGE BENEFITS (PER IRS RULES)</b>	N	Y	N	N	Y
<b>JURY DUTY</b>	Y	Y	Y	Y	N
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	Y	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	Y	Y	Y	N	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	No Min.	No Min.	\$200	\$100	\$100
<b>ROYALTIES</b>	Y	Y	N	N	Y
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	Y	N
<b>STRIKE PAY</b>	Y	Y	Y	Y	Y
<b>SUB PAY</b>	Y	Y	N	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	Y	Y	N	Y	Y
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N (4)	N	N	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N (4)	N	N	N
<b>MOVING REIMBURSEMENT</b>	N	Only 3903	Y	N	N
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	5	0	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	Y	Y(5)	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) Beginning with tax year 2006, the credit for

tax to another city will be 1%.

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Sycamore</b>	<b>Sylvania</b>	<b>Tiffin</b>	<b>Toledo</b>	<b>Tontogony</b>
<b>COUNTY</b>	WYANDOT	LUCAS	SENECA	LUCAS	WOOD
<b>DUE DATE</b>	4/15	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	<b>1%</b>	<b>1.5%</b>	<b>1.75%</b>	<b>2.25%</b>	<b>1%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1/2 of 1%	1.5% (1)	1.75%	2.25%	1%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	N - Attach to Return	Y
<b>MANDATORY FILING</b>	Y	Y	Y	N	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	Y	N	N	Y	N
<b>PENALTY RATE</b>	1.5%/mo.	N	N	1.5%/mo.	N
<b>INTEREST RATE</b>	1.5%/mo.	N	N	.5%/mo.	N
<b>LATE FILING FEE - AMOUNT</b>	\$15.00	\$25.00 (2)	\$25.00	None	\$25.00
<b>RATE OF PENALTY</b>	1.5%/mo.	1.5%/mo. (3)	\$25.00	5% 1st 5 mos/1.5% mo	\$10/mo.
<b>RATE OF INTEREST</b>	1.5%/mo.	1.5%/mo. (4)	1.5%/mo.	.5%/mo.	1%/mo.
<b>WHAT IS TAXABLE:</b>		(5)			
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	Y	Y	Y	Y	N
<b>JURY DUTY</b>	Y	Y	Y	Y	Y
<b>ORDINARY GAIN 4797</b>	N	Y	N	N	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	N	Y (7)	Y	Y (6)	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	No. Min.	\$250	No Min.	\$250	\$100
<b>ROYALTIES</b>	N	Y	N	N	N
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	N	Y	Y
<b>STRIKE PAY</b>	N	Y	Y	N	Y
<b>SUB PAY</b>	Y	Y	Y	Y	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	Y	Y	N	Y	Y
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	Y	N	N	N	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	Y	N	N	N(8)	N
<b>MOVING REIMBURSEMENT</b>	N	If In Gross Wages	N	N	N
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	5	0	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	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.

**TOLEDO AREA CITY TAX CHART - 2006**

<b>CITY</b>	<b>Walbridge</b>	<b>Waterville</b>	<b>Wauseon</b>	<b>Weston</b>	<b>Whitehouse</b>
<b>COUNTY</b>	WOOD	LUCAS	FULTON	WOOD	LUCAS
<b>DUE DATE</b>	4/15	4/15	4/15	4/15	4/15
<b>TAX RATE</b>	<b>1.5%</b>	<b>2%</b>	<b>1.5%</b>	<b>1%</b>	<b>1.5%</b>
<b>CREDIT FOR TAX TO ANOTHER CITY</b>	1%	1.5%	1.5%	None	.75%
<b>COPY OF FEDERAL EXTENSION REQUIRED PRIOR TO DUE DATE</b>	Y	Y	Y	Y	Y
<b>MANDATORY FILING</b>	Y	Y	Y	Y	Y
<b>PENALTY FOR UNDERPAYMENT OF ESTIMATE</b>	Y	Y	Y	Y	N
<b>PENALTY RATE</b>	1%/mo.	1%/mo.	1.5%/mo.	.5%/mo.	N
<b>INTEREST RATE</b>	1%/mo.	1%/mo.	1.5%/mo.	.5%/mo.	N
<b>LATE FILING FEE - AMOUNT</b>	\$20.00	(3)	(1)	\$10.00/mo.	\$5.00/mo.
<b>RATE OF PENALTY</b>	1%/mo.	1%/mo.	(1)	.5%/mo.	1%/mo.
<b>RATE OF INTEREST</b>	1%/mo.	1%/mo. (2)	1.5%/mo.	.5%/mo.	.5% mo./6% yr.
<b>WHAT IS TAXABLE:</b>					
<b>ANNUITIES AND PENSIONS</b>	N	N	N	N	N
<b>FRINGE BENEFITS (PER IRS RULES)</b>	N	Y	Y	Y	Y
<b>JURY DUTY</b>	Y	Y	Y	Y	Y
<b>ORDINARY GAIN 4797</b>	Y	Y	Y	Y	Y
<b>ORDINARY INCOME PORTION OF LUMP SUM DIS. PER IRS</b>	Y	Y	Y	Y	Y
<b>PRIZES AND LOTTERIES</b>	Y	Y	Y	Y	Y
<b>RENTAL (MO.) IN EXCESS OF...</b>	\$100	\$100	\$100	\$100	\$100
<b>ROYALTIES</b>	N	N	Y	N	N
<b>SICK PAY</b>	Y	Y	Y	Y	Y
<b>STOCK OPTIONS (ORDINARY INCOME PORTION)</b>	Y	Y	Y	Y	Y
<b>STRIKE PAY</b>	Y	Y	Y	Y	Y
<b>SUB PAY</b>	Y	Y	Y	N	Y
<b>WAGES UNDER 18 YEARS OF AGE</b>	Y	Y	Y	Y	Y
<b>WHAT IS DEDUCTIBLE OR EXCLUDABLE:</b>					
<b>BUSINESS LOSS AGAINST W-2 INCOME</b>	N	N	N	N	N
<b>LOSS OF ONE SPOUSE AGAINST W-2 INCOME OF OTHER SPOUSE</b>	N	N	N	N	N
<b>MOVING REIMBURSEMENT</b>	N	If in gross wages	If in gross wages		N
<b>TAX SHELTERED ANNUITIES (IRA, KEOGH)</b>	N	N	N	N	N
<b>NOL CARRYFORWARD - YEARS</b>	5	5	N	5	5
<b>2106-DEDUCTION AS ALLOWED BY IRS</b>	Y	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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