

How to Calculate Other City Tax Credit

Full credit is not allowed for taxes withheld to or paid to the following municipalities:

Any municipality with a rate higher than 1.5%	1.75% (.0175) Tiffin	2% (.0200) Cleveland Fostoria Waterville Bowling Green	2.5% (.025) Columbus	2.1% (.0210) Cincinnati	2.25% (.0225) Holland Oregon Rossford Toledo
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To calculate credit for these cities or any city with a tax rate greater than 1.5% do the following:

		(1)	(2)	(3)	Example: Toledo \$500.00 \$ \$500.00 0.6667 \$333.35
STEP 1:	Name of municipality	_____	_____	_____	
STEP 2:	Tax withheld	_____	_____	_____	
STEP 3:	Less refund	_____	_____	_____	
STEP 4:	Net tax	_____	_____	_____	
STEP 5:	Factor (see below)	_____	_____	_____	
STEP 6:	Sylvania tax credit (line 4 x line 5)	_____	_____	_____	

TOTAL CREDIT - ADD TOGETHER ALL AMOUNTS IN STEP 6 AND PUT THE TOTAL ON LINE 9©\$ _____

MUNICIPAL TAX RATE FACTOR*		MUNICIPAL TAX RATE FACTOR*		MUNICIPAL TAX RATE FACTOR*	
2.25%	0.6667	2.00%	0.75	1.75%	0.8571
2.10%	0.7143	2.50%	0.6	1.5% OR LESS	FULL CREDIT

*FACTOR = .015 DIVIDED BY OTHER MUNICIPAL TAX RATE