## **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	2% (.0200)	2.5% (.025)	2.1% (.0210)	2.25% (.0225)
1.5%	Waterville	Columbus	Cincinnati	Holland
	<b>Bowling Green</b>	Cleveland		Oregon
	Fostoria			Rossford
	Tiffin			Toledo

To calculate credit for these cities or any city with a tax rate greater than 1.5% do the following:

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

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

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

<sup>\*</sup>FACTOR = .015 DIVIDED BY OTHER MUNICIPAL TAX RATE