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%	**2% (.0200)**	**2.5% (.025)**	**2.25% (.0225)**
	Waterville	Columbus	Holland
	Bowling Green	Cleveland	Oregon
	Fostoria	Toledo	Rossford
	Tiffin		

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)	_____	_____	_____	0.6
STEP 6:	Sylvania tax credit (line 4 x line 5)	_____	_____	_____	$300.00

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

*FACTOR = .015 DIVIDED BY OTHER MUNICIPAL TAX RATE