

Innovative Software Services, Inc
CityTax

Paper and Electronic Media W-2 Reporting Requirements

A reconciliation of returns and W-2's are required to be filed on or before the last day of February following any calendar year in which employee withholding has been made by an employer. The form must accompany all W-2 copies, computer paper listings, or electronic media.

A 1099 transmittal sheet is required to be filed on or before the last day of February following any calendar year in which an employee receives 1099-misc., rents, other income, nonemployee compensation, or excess golden parachute payments.

File Specifications

For general information about employer wage reporting, visit SSA's employer website at www.socialsecurity.gov/employer.

Employer W-2 submission specifications changed as the result of House Bill 5, enacted by the Ohio General Assembly. Employers are now required to report for each employee - the specific municipality or municipalities for which tax is withheld or should be withheld. This requirement has updated certain fields for the magnetic reporting of W2s (EFW2) specifications as bulleted below.

CityTax uses Position 5-9 of the RS record, referred to as the "Taxing Entity Code" field as defined by SSA. Expected Codes for Ohio Cities are listed in the Appendix. Refer to the RS record example listed further down in this document.

Use Position 338-412 of the RS record, referred to as the "Supplemental Data 1" field as defined by SSA to report the full name of the municipality name for which tax was or was required to be withheld.

In cases where an employer withholds for more than one location or for both workplace and residence tax, a separate RS record should be used for each municipality.

All electronic media reporting for W-2 Copy A information must conform to the Social Security Administration's electronic media reporting and filing guidelines (EFW2).

A copy of the SSA EFW2 guidelines can be printed using the Social Security Administration website at www.ssa.gov/employer.

Employers with 250 or more W-2 Copy A forms must report on electronic media using EFW2 guidelines.

Employers with less than 250 W-2 Copy A forms may report on electronic media, but must use the EFW2 guidelines.

All electronic media must be affixed with an external label showing: (A) Submitters name (B) Submitters address (C) Submitters 10 digit telephone number (D) Submitters information must agree with internal code “RA” record data

Required Record Standard

- Code RA submitter record (required) all EFW2 fields
- Code RE employer record (required) fields listed

Pos	Field	Length	Specifications
1-2	RECORD IDENTIFIER	2	RE
3-6	TAX YEAR	4	
8-16	EMPLOYER IDENTIFICATION	9	EIN NUMBER
31-39	OTHER IDENTIFICATION NUMBER	9	BLANKS UNLESS DIFFERENT NUMBER FILING THAN 8-16
40-96	EMPLOYER NAME	57	
27-118	LOCATION ADDRESS	22	
119-140	DELIVERY ADDRESS	22	
141-162	MUNICIPALITY	22	
163-164	STATE (POSTAL ABBREV)	2	OHIO=OH
165-169	ZIP CODE	4	
170-173	ZIP CODE EXTENSION	5	BLANK IF N/A

Code RW employee wage record (required) all (EFW2) fields

Code RO employee wage record (optional) all (EFW2) fields

Code RS state/municipality record (required) all (EFW2) fields plus required fields

Pos	Field	Length	Specifications
1-2	RECORD IDENTIFIER	2	RS
3-4	STATE CODE	2	OHIO=39
5-9	MUNICIPALITY CODE	5	See Code List in Appendix
309-319	LOCAL TAXABLE WAGES	11	RIGHT JUSTIFY AND ZERO FILL
320-330	LOCAL INCOME TAX WITHHELD	11	RIGHT JUSTIFY AND ZERO FILL
331-337	BLANK	7	BLANKS
338-412	CITY NAME	75	MUNICIPALITY CITY NAME
413-512	BLANK	75	BLANK
73-94	LOCATION ADDRESS	22	APT OR SUITE
95-116	DELIVERY ADDRESS	4	
170-173	ZIP CODE EXTENSION	5	BLANK IF N/A

Code RT total record (required) all (EFW2) fields

Code RU total record (required) all (EFW2) fields

Code RF final record (required) all (EFW2) fields

Examples of RS Records

The Local Taxable wages and Local Income Tax withheld should reflect the wages earned and Tax Paid for each individual.

EXAMPLE 1 - Reporting multiple workplace locations.

Multiple RS records are used to report the state and local wages. If the Employee Earned Wages in the following municipalities:

\$10,000.55 in Brecksville
 \$15,456.28 in Middleburg Heights
 \$20,000.00 in Hudson

There would be (3) RS Records:

(A) Information in positions 1 thru 4 and 10 thru 308 would be the same in all 3 Records.

(B) The unique information is as follows:

Pos	Value
Brecksville	
5-9	BRECK
309-319	00001000055
320-330	00000020001 (2% tax)
338-412	BRECKSVILLE
Middleburg Heights	
5-9	MIDBG
309-319	00001545628
320-330	00000030913 (2% tax)
338-412	MIDDLEBURG HEIGHTS
HUDSO	
5-9	HUDSO
309-319	00002000000
320-330	00000040000 (2% tax)
338-412	HUDSON

EXAMPLE 2 - Reporting Workplace and Residence Tax Withheld.

Wages should not be repeated for the residence tax withheld. If the employee earned wages in their work municipality of Strongsville and lives in North Royalton, two RS records are used.

(A) Information in characters 1 thru 4 and 10 thru 307 would be the same in both records.

Pos	Value
Strongsville (Work Municipality)	
5-9	STRONG
309-319	00001000055
320-330	00000020001 (2% tax)
338-412	STRONGSVILLE
North Royalton (Residence Municipality)	
5-9	NROYA

309-319	00000000000 (Do not repeat wages)
320-330	00000010001 (2% tax – tax credit)
338-412	NORTH ROYALTON

Municipality Codes and Names

ABERD	ABERDEEN
ADA	ADA
ADDYS	ADDYSTON
ADELP	ADELPHI
AKRON	AKRON
ALGER	ALGER
ALLIA	ALLIANCE
AMBER	AMBERLEY
AMHER	AMHERST
ANDOV	ANDOVER
ANSON	ANSONIA
ANTWE	ANTWERP
APPLE	APPLE CREEK
ARCAN	ARCANUM
ARCHB	ARCHBOLD
ARLHT	ARLINGTON HEIGHTS
ASHLA	ASHLAND
ASHTA	ASHTABULA
ASHTP	ASHTABULA TOWNSHIP JEDD
ASHVI	ASHVILLE
ATHEN	ATHENS
AUROR	AURORA
AUSCJ	AUSTIN CENTER JEDD
AVON	AVON
AVNLK	AVON LAKE
BAINJ	BAINBRIDGE-SOLON JEDD
BALTC	BALTIC
BALTM	BALTIMORE
BARBE	BARBERTON
BARNE	BARNESVILLE
BATAV	BATAVIA
BATHJ	BATH-AKRON-FAIRLAWN JEDD
BAYVI	BAY VILLAGE
BCHCT	BEACH CITY
BCHWD	BEACHWOOD
BEAEJ	BEACHWOOD EAST JEDD
BEAWJ	BEACHWOOD WEST JEDD
BEAVR	BEAVERDAM
BEDFO	BEDFORD
BEDFH	BEDFORD HEIGHTS
BELLA	BELLAIRE
BELCN	BELLE CENTER
BELFN	BELLEFONTAINE
BELVU	BELLEVUE

BELPR
BENTL
BEREA
BERKJ
BETTS
BEVER
BEXLE
BLETJ
BLMDL
BLMND
BLUEA
BLUFF
BOLIV
BOSHT
BOSTJ
BOTKI
BOWER
BOWGR
BRADF
BRADN
BRDLK
BRATE
BRECK
BREME
BREWS
BRIMF
BRMKJ
BRMTJ
BRDHT
BRKPK
BRKLN
BRKVL
BRUNS
BRYAN
BUCKL
BUCYR
BURTO
BUTLE
BUTTJ
BUTTJ
BYESV
CADIZ
CAIRO
CALDW
CAMBR
CAMDE
CAMPB
CNLFU
CNLWN
CANFI

BELPRE
BENTLEYVILLE
BEREA
BERKSHIRE TOWNSHIP JEDD
BETTSMVILLE
BEVERLY
BEXLEY
BLENDON TOWNSHIP JEDZ
BLOOMDALE
BLOOMINGDALE
BLUE ASH
BLUFFTON
BOLIVAR
BOSTON HEIGHTS
BOSTON TOWNSHIP / PENINSULA JEDD
BOTKINS
BOWERSTON
BOWLING GREEN
BRADFORD
BRADNER
BRADY LAKE
BRATEN AHL
BRECKSVILLE
BREMEN
BREWSTER
BRIMFIELD-KENT JEDD
BRIMFIELD-KENT JEDD
BRIMFIELD-TALLMADGE JEDD
BROADVIEW HEIGHTS
BROOK PARK
BROOKLYN
BROOKVILLE
BRUNSWICK
BRYAN
BUCKLAND
BUCYRUS
BURTON
BUTLER
BUTLER TOWNSHIP JEDD
BUTLER TOWNSHIP JEDZ
BYESVILLE
CADIZ
CAIRO
CALDWELL
CAMBRIDGE
CAMDEN
CAMPBELL
CANAL FULTON
CANAL WINCHESTER
CANFIELD

CANTO
CARDI
CAREY
CARLI
CARRO
CECIL
CEDAR
CELIN
CNTBG
CNTVL
CHAGR
CHARD
CHILL
CINCI
CIRCL
cityident
CLATJ
CLEVE
CLVHT
CLINT
CLIGJ
CLYDE
COALG
COLDW
COLTJ
COLNA
COLBS
COLBG
COMPT
CONNE
CONVO
COPAJ
CORWI
COSHO
COVAJ
COVIN
CRSTL
CRSTN
CUYFL
CUYHT
CYGNE
DALTO
DANVI
DAYTO
DEERP
DEFIA
DELAW
DELTA
DENNI
DESHL

CANTON
CARDINGTON
CAREY
CARLISLE
CARROLLTON
CECIL
CEDARVILLE
CELINA
CENTERBURG
CENTERVILLE
CHAGRIN FALLS
CHARDON
CHILLICOTHE
CINCINNATI
CIRCLEVILLE
cityname
CLAYTON TOWNSHIP JEDD
CLEVELAND
CLEVELAND HEIGHTS
CLINTON
CLINTON GRANDVIEW HEIGHTS JEDZ
CLYDE
COAL GROVE
COLDWATER
COLUMBIA TOWNSHIP JEDZ
COLUMBIANA
COLUMBUS
COLUMBUS GROVE
COMMERCIAL POINT
CONNEAUT
CONVOY
COPLEY-AKRON JEDD
CORWIN
COSHOCKTON
COVENTRY-AKRON JEDD
COVINGTON
CRESTLINE
CRESTON
CUYAHOGA FALLS
CUYAHOGA HEIGHTS
CYGNET
DALTON
DANVILLE
DAYTON
DEER PARK
DEFIANCE
DELAWARE
DELTA
DENNISON
DESHLER

DOVER
DOYLE
DRESD
DUBLI
DUNKI
ECANT
ECLEV
ELIVR
ELAKE
EATON
EATNJ
EDGER
EDISO
EDON
ELIDA
ELMOR
ELMWD
ELYRI
ELYRJ
EMERS
ENGLE
ETNJ1
ETNJ2
EUCLI
EVEND
FRBRN
FRFAX
FRFLD
FRLWN
FRVPK
FARMV
FAYET
FELIC
FINDL
FORES
FORPK
FTJEN
FOSTO
FRANK
FRAZE
FRDBG
FRDTN
FREMO
GAHAN
GALEN
GALIO
GALLI
GAMBI
GARHT
GARRE

DOVER
DOYLESTOWN
DRESDEN
DUBLIN
DUNKIRK
EAST CANTON
EAST CLEVELAND
EAST LIVERPOOL
EASTLAKE
EATON
EATON JEDD
EDGERTON
EDISON
EDON
ELIDA
ELMORE
ELMWOOD PLACE
ELYRIA
ELYRIA JEDD
EMERALD PARK - REVENUE SHARING
ENGLEWOOD
ETNA JEDZ1 - NORTH
ETNA JEDZ2 - SOUTH
EUCLID
EVENDALE
FAIRBORN
FAIRFAX
FAIRFIELD
FAIRLAWN
FAIRVIEW PARK
FARMERSVILLE
FAYETTE
FELICITY
FINDLAY
FOREST
FOREST PARK
FORT JENNINGS
FOSTORIA
FRANKLIN
FRAZEYSBURG
FREDERICKSBURG
FREDERICKTOWN
FREMONT
GAHANNA
GALENA
GALION
GALLIPOLIS
GAMBIER
GARFIELD HEIGHTS
GARRETTSVILLE

GATES
GATRS
GENEV
GENLK
GENOA
GEORG
GERMA
GIBSO
GIRAR
GLAND
GLENW
GNADE
GOLFM
GRAFT
GRDRP
GRDWW
GRDHT
GRNVL
GRATI
GREEN
GRSPR
GRFLD
GRHIL
GRVIL
GROVE
GRVPT
HAMIL
HAMJ1
HAMJ2
HAMLE
HARBG
HARSN
HARTJ
HARRO
HARTV
HASKI
HEATH
HEBRO
HICKS
HLDHT
HLDHL
HIGHJ
HILLI
HIRAM
HOLGA
HOLTJ
HOPED
HUBBA
HUBHT
HUDSO

GATES MILLS
GATEWAY OR OTHER SPECIFIC CO - REVENUE
SHARING
GENEVA
GENEVA-ON-THE-LAKE
GENOA
GEORGETOWN
GERMANTOWN
GIBSONBURG
GIRARD
GLANDORF
GLENWILLOW
GNADENHUTTEN
GOLF MANOR
GRAFTON
GRAND RAPIDS
GRANDVIEW
GRANDVIEW HEIGHTS
GRANVILLE
GRATIS
GREEN
GREEN SPRINGS
GREENFIELD
GREENHILLS
GREENVILLE
GROVE CITY
GROVEPORT
HAMILTON
HAMILTON/FAIRFIELD TOWNSHIP JEDD I
HAMILTON/FAIRFIELD TOWNSHIP JEDD II
HAMLER
HARRISBURG
HARRISON
HARRISON TOWNSHIP JEDD
HARROD
HARTVILLE
HASKINS
HEATH
HEBRON
HICKSVILLE
HIGHLAND HEIGHTS
HIGHLAND HILLS
HIGHLAND HILLS JEDZ
HILLIARD
HIRAM
HOLGATE
HOLLAND SPRINGFIELD TWP JEDZ
HOPEDALE
HUBBARD
HUBER HEIGHTS
HUDSON

HUNVY
HUNVL
HURON
INDEP
INDHL
IRONT
IXCRS
JACCN
JEFSN
JEFVL
JEROM
JERRY
JEWET
JOHNS
KALID
KENT
KENTJ
KENTN
KETTE
KILLB
KIRBY
KIRTL
LAGRA
LAKLN
LAKMR
LAKVW
LAKWD
LANCA
LEBAN
LEESB
LEETO
LEIPS
LEWIS
LEXIN
LIBER
LIBCJ
LIBTJ
LIMA
LINHT
LISBO
LITHO
LOKBN
LOKLD
LOGAN
LONDO
LORAI
LORDS
LOUDO
LOUIS
LOVEL

HUNTING VALLEY
HUNTSVILLE
HURON
INDEPENDENCE
INDIAN HILL
IRONTON
IX CENTER - REVENUE SHARING
JACKSON CENTER
JEFFERSON
JEFFERSONVILLE
JEROMESVILLE
JERRY CITY
JEWETT
JOHNSTOWN
KALIDA
KENT
KENT FRANKLIN JEDD
KENTON
KETTERING
KILLBUCK
KIRBY
KIRTLAND
LAGRANGE
LAKELINE
LAKEMORE
LAKEVIEW
LAKEWOOD
LANCASTER
LEBANON
LEESBURG
LEETONIA
LEIPSIC
LEWISBURG
LEXINGTON
LIBERTY CENTER
LIBERTY CENTER JEDD
LIBERTY TOWNSHIP JEDD I
LIMA
LINCOLN HEIGHTS
LISBON
LITHOPOLIS
LOCKBOURNE
LOCKLAND
LOGAN
LONDON
LORAIN
LORDSTOWN
LOUDONVILLE
LOUISVILLE
LOVELAND

LOWEL
LUCKE
LYNDH
MACED
MACEJ
MADEI
MADIS
MAIN
MAILI
MALTA
MALVE
MANCH
MANSF
MANTU
MAPHT
MARBL
MARMT
MARTA
MARIO
MARSH
MARTI
MARYS
MASON
MASSI
MAUME
MAYFD
MAYHT
MCCLU
MCCOM
MCCON
MCDON
MCGUF
MECHA
MEDIN
MEDMJ
MELRO
MENTO
MENLK
METAM
MIATJ
MIAMI
MDPNT
MIDBG
MIDFD
MDPRT
MIDTN
MIDVA
MIFFL
MILAN
MILFO

LOWELLVILLE
LUCKEY
LYNDHURST
MACEDONIA
MACEDONIA NORTHFIELD CENTER TOWNSHIP JEDD
MADEIRA
MADISON
MAINEVILLE
MALINTA
MALTA
MALVERN
MANCHESTER
MANSFIELD
MANTUA
MAPLE HEIGHTS
MARBLE CLIFF
MARIEMONT
MARIETTA
MARION
MARSHALLVILLE
MARTINS FERRY
MARYSVILLE
MASON
MASSILLON
MAUMEE
MAYFIELD
MAYFIELD HEIGHTS
MCCLURE
MCCOMB
MCCONNELSVILLE
MCDONALD
MCGUFFEY
MECHANICSBURG
MEDINA
MEDINA MONTVILLE JEDD
MELROSE
MENTOR
MENTOR-ON-THE-LAKE
METAMORA
MIAMI TOWNSHIP DAYTON MALL JEDD
MIAMISBURG
MIDDLE POINT
MIDDLEBURG HEIGHTS
MIDDLEFIELD
MIDDLEPORT
MIDDLETOWN
MIDVALE
MIFFLIN
MILAN
MILFORD

MILCN
MILJ1
MILJ2
MILJ3
MILJ4
MILLB
MILCT
MILBG
MINCT
MINVA
MINPK
MINGO
MINST
MISC0
MOGAD
MNMTJ
MONRO
MONVL
MONTG
MONTP
MORLD
MORRA
MORRO
MOSCO
MTEAT
MTGIL
MTHEA
MTORA
MTSTE
MTVER
MTVIC
MUNRO
NAPOL
NAVAR
NELSO
NWALB
NWBAV
NWBLO
NWBOS
NWBRE
NWCAR
NWFRA
NWKNO
NWLEB
NWLEX
NWLON
NWMAD
NWMIA
NWPAR
NWPFI

MILFORD CENTER
MILFORD CITY JEDD
MILFORD CITY JEDD II
MILFORD CITY JEDD III
MILFORD CITY JEDD IV
MILLBURY
MILLER CITY
MILLERSBURG
MINERAL CITY
MINERVA
MINERVA PARK
MINGO JUNCTION
MINSTER
Miscellaneous 0%
MOGADORE
MONCLOVA-MAUMEE-TOLEDO JEDZ
MONROE
MONROEVILLE
MONTGOMERY
MONTPELIER
MORELAND HILLS
MORRAL
MORROW
MOSCOW
MOUNT EATON
MOUNT GILEAD
MOUNT HEALTHY
MOUNT ORAB
MOUNT STERLING
MOUNT VERNON
MOUNT VICTORY
MUNROE FALLS
NAPOLEON
NAVARRE
NELSONVILLE
NEW ALBANY
NEW BAVARIA
NEW BLOOMINGTON
NEW BOSTON
NEW BREMEN
NEW CARLISLE
NEW FRANKLIN
NEW KNOXVILLE
NEW LEBANON
NEW LEXINGTON
NEW LONDON
NEW MADISON
NEW MIAMI
NEW PARIS
NEW PHILADELPHIA

NWRIC
NWRIE
NWWAS
NWWAT
NEWAR
NBGHT
NEWCO
NEWTF
NEWTO
NILES
NBALT
NBALJ
NCANT
NCOLL
NKING
NLEWI
NOLMS
NPERR
NPICJ
NRAND
NRIDG
NROYA
NRTFD
NRTWD
NORTO
NORWA
NORWO
OAKHB
OAKWD
OBERL
OBETZ
OCTA
OHIOC
OLMFL
ONTAR
ORANG
ORANJ
OREGO
ORRVI
ORWEL
OSGOO
OT05
OT10
OT125
OT15
OT175
OT18
OT20
OT225
OTTAW

NEW RICHMOND
NEW RIEGEL
NEW WASHINGTON
NEW WATERFORD
NEWARK
NEWBURGH HEIGHTS
NEWCOMERSTOWN
NEWTON FALLS
NEWTOWN
NILES
NORTH BALTIMORE
NORTH BALTIMORE HENRY JEDD
NORTH CANTON
NORTH COLLEGE HILL
NORTH KINGSVILLE
NORTH LEWISBURG
NORTH OLMSTED
NORTH PERRY
NORTH PICKAWAY COUNTY JEDD
NORTH RANDALL
NORTH RIDGEVILLE
NORTH ROYALTON
NORTHFIELD
NORTHWOOD
NORTON
NORWALK
NORWOOD
OAK HARBOR
OAKWOOD
OBERLIN
OBETZ
OCTA
OHIO CITY
OLMSTED FALLS
ONTARIO
ORANGE
ORANGE CHAGRIN HIGHLANDS JEDD
OREGON
ORRVILLE
ORWELL
OSGOOD
OTHER 0.5
OTHER 1.0
OTHER 1.25
OTHER 1.5
OTHER 1.75
OTHER 1.8
OTHER 2.0
OTHER 2.25
OTTAWA

OTTHL
OTTOV
OWENS
OXFOR
PAINE
PAINJ
PANDO
PARMA
PARHT
PATAS
PATAJ
PAULD
PEMBE
PENIN
PEPPE
PERRY
PERRJ
PERBG
PERTJ
PERVL
PHILL
PICKE
PIKET
PIONE
PIQUA
PLAIN
PLESH
PLESV
PLYMO
POMER
PTCLI
PTWAS
PORTA
PORTS
POWEL
POWHA
PRAOJ
PARTJ
QUINC
RAVEN
READI
REMIN
REMTJ
REYNO
REYEZ
RCHFD
RCHHT
RCHWD
RIDGE
RIOGR

OTTAWA HILLS
OTTOVILLE
OWENSVILLE
OXFORD
PAINESVILLE
PAINESVILLE CONCORD JEDD
PANDORA
PARMA
PARMA HEIGHTS
PATASKALA
PATASKALA JEDD
PAULDING
PEMBERVILLE
PENINSULA
PEPPER PIKE
PERRY
PERRY JEDD
PERRYSBURG
PERRYSBURG/TOLEDO JEDZ
PERRYSVILLE
PHILLIPSBURG
PICKERINGTON
PIKETON
PIONEER
PIQUA
PLAIN CITY
PLEASANT HILL
PLEASANTVILLE
PLYMOUTH
POMEROY
PORT CLINTON
PORT WASHINGTON
PORTAGE
PORTSMOUTH
POWELL
POWHATAN POINT
PRAIRIE OBETZ JEDZ
PRAIRIE-TOWNSHIP JEDD
QUINCY
RAVENNA
READING
REMINDERVILLE
REMINDERVILLE TWINSBURG TOWNSHIP JEDD
REYNOLDSBURG
REYNOLDSBURG CITY E-ZONE
RICHFIELD
RICHMOND HEIGHTS
RICHWOOD
RIDGEWAY
RIO GRANDE

RIPLE
RITTM
RIVER
ROCK
ROCFD
ROCRV
ROSSF
ROWSE
RUSHJ
RUSSE
RUSSI
SABIN
SALEM
SALIN
SANDU
SARDI
SAYTJ
SCIO
SCITJ
SEBRI
SEVEN
SEVIL
SHAKE
SHKRS
SHARO
SHAWN
SHEFF
SHEL
SHERR
SHERW
SHREV
SIDNE
SLVLK
SLVTN
SMITH
SOLON
SAMHE
SBLOO
SEUCL
SLEBA
SRUSS
SZANE
SPENC
SPBOR
SPDAL
SPFLD
SPRBJ
SPRTJ
SPRAJ
STEUB

RIPLEY
RITTMAN
RIVERSIDE
ROCK CREEK
ROCKFORD
ROCKY RIVER
ROSSFORD
ROSWELL
RUSH TOWNSHIP UHRICHSVILLE JEDD
RUSSELLS POINT
RUSSIA
SABINA
SALEM
SALINEVILLE
SANDUSKY
SARDINIA
SAYBROOK TOWNSHIP JEDD
SCIO
SCIOTO TOWNSHIP JEDD
SEBRING
SEVEN HILLS
SEVILLE
SHAKER HEIGHTS
SHAKER SQUARE - REVENUE SHARING
SHARONVILLE
SHAWNEE HILLS
SHEFFIELD
SHELBY
SHERRODSVILLE
SHERWOOD
SHREVE
SIDNEY
SILVER LAKE
SILVERTON
SMITHVILLE
SOLON
SOUTH AMHERST
SOUTH BLOOMFIELD
SOUTH EUCLID
SOUTH LEBANON
SOUTH RUSSELL
SOUTH ZANESVILLE
SPENCERVILLE
SPRINGBORO
SPRINGDALE
SPRINGFIELD
SPRINGFIELD BECKLEY MUNI AIRPARK JEDD
SPRINGFIELD TOWNSHIP JEDZ
SPRINGFIELD-AKRON JEDD
STEUBENVILLE

STONC
STOW
STRAS
STRAT
STREE
STRON
STRUT
STRYK
SUGGR
SUGCK
SUNBU
SWANT
SYCAM
SYTCJ
SYTEJ
SYTNJ
SYTSJ
SYLVA
TALLM
THURS
TIFFI
TIMBE
TIPCT
TIRO
TOLED
TONTO
TORON
TREMO
TRENT
TROTW
TROY
TUSCA
TWINS
UHRIC
UNION
UNCTY
UNIHT
UPARL
UPSAN
URBAN
URBCR
UTICA
VALHI
VALVW
VANWE
VANDA
VERMI
VERSA
WADSW
WAKEM

STONE CREEK
STOW
STRASBURG
STRATTON
STREETSBORO
STRONGSVILLE
STRUTHERS
STRYKER
SUGAR GROVE
SUGARCREEK
SUNBURY
SWANTON
SYCAMORE
SYCAMORE TOWNSHIP CENTRAL JEDZ
SYCAMORE TOWNSHIP EAST JEDZ
SYCAMORE TOWNSHIP NORTHWEST JEDZ
SYCAMORE TOWNSHIP SOUTHWEST JEDZ
SYLVANIA
TALLMADGE
THURSTON
TIFFIN
TIMBERLAKE
TIPP CITY
TIRO
TOLEDO
TONTOGANY
TORONTO
TREMONT CITY
TRENTON
TROTWOOD
TROY
TUSCARAWAS
TWINSBURG
UHRICHSVILLE
UNION
UNION CITY
UNIVERSITY HEIGHTS
UPPER ARLINGTON
UPPER SANDUSKY
URBANA
URBANCREST
UTICA
VALLEY HI
VALLEY VIEW
VAN WERT
VANDALIA
VERMILION
VERSAILLES
WADSWORTH
WAKEMAN

WALBR
WALTO
WALTJ
WARRE
WARHT
WARHJ
WASHI
WATER
WAUSE
WAVER
WAYNF
WAYNV
WELLI
WELST
WELSV
WALEX
WCARR
WCHEJ
WELKT
WJEFF
WLAFA
WLIBE
WMANS
WMILT
WSALE
WUNIO
WUNIT
WSTVL
WFDCN
WSTLK
WSTON
WHHAL
WHHOU
WICKL
WILLA
WILLM
WILBY
WILBH
WILLO
WILSH
WILMO
WINDH
WINTE
WDLAW
WDMER
WDSFD
WDSTK
WOOST
WORTH
WYOMI

WALBRIDGE
WALTON HILLS
WALTON HILLS-SAGAMORE HILLS TOWNSHIP JEDD
WARREN
WARRENSVILLE HEIGHTS
WARRENSVILLE HEIGHTS JEDZ
WASHINGTON
WATERVILLE
WAUSEON
WAVERLY CITY
WAYNESFIELD
WAYNESVILLE
WELLINGTON
WELLSTON
WELLSVILLE
WEST ALEXANDRIA
WEST CARROLLTON CITY
WEST CHESTER JEDD 1
WEST ELKTON
WEST JEFFERSON
WEST LAFAYETTE
WEST LIBERTY
WEST MANSFIELD
WEST MILTON
WEST SALEM
WEST UNION
WEST UNITY
WESTERVILLE
WESTFIELD CENTER
WESTLAKE
WESTON
WHITEHALL
WHITEHOUSE
WICKLIFFE
WILLARD
WILLIAMSBURG
WILLOUGHBY
WILLOUGHBY HILLS
WILLOWICK
WILLSHIRE
WILMOT
WINDHAM
WINTERSVILLE
WOODLAWN
WOODMERE
WOODSFIELD
WOODSTOCK
WOOSTER
WORTHINGTON
WYOMING

XENIA
YELLO
YOUNG
YOUJ
ZANES

XENIA
YELLOW SPRINGS
YOUNGSTOWN
YOUNGSTOWN GIRARD JEDZ
ZANESVILLE