

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	
119-140	DELIVERY ADDRESS	22	
141-162	MUNICIPALITY	22	
163-164	STATE (POSTAL ABBREV)	2	OHIO=OH
165-169	ZIP CODE	5	
170-173	ZIP CODE EXTENSION	4	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

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

Code RU total record (required if RO Records) 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	ARCAN	ARCANUM	BAINJ	BAINBRIDGE-SOLON
ADA	ADA	ARCHB	ARCHBOLD	JEDD	
ADDYS	ADDYSTON	ARLHT	ARLINGTON HEIGHTS	BALTC	BALTIC
ADELP	ADELPHI	ASHLA	ASHLAND	BALTM	BALTIMORE
AKRON	AKRON	ASHTA	ASHTABULA	BARBE	BARBERTON
ALGER	ALGER		ASHTABULA	BARNE	BARNESVILLE
ALLIA	ALLIANCE	ASHTP	TOWNSHIP JEDD	BATAV	BATAVIA
AMBER	AMBERLEY	ASHVI	ASHVILLE		BATH-AKRON-
AMHER	AMHERST	ATHEN	ATHENS	BATHJ	FAIRLAWN JEDD
ANDOV	ANDOVER	AUROR	AURORA	BAYVI	BAY VILLAGE
ANSON	ANSONIA	AUSCJ	AUSTIN CENTER JEDD	BCHCT	BEACH CITY
ANTWE	ANTWERP	AVON	AVON	BCHWD	BEACHWOOD
APPLE	APPLE CREEK	AVNLK	AVON LAKE		BEACHWOOD EAST
				BEAEJ	JEDD

BEAWJ	BEACHWOOD WEST	BYESV	BYESVILLE	DALTO	DALTON
BEAVR	JEDD	CADIZ	CADIZ	DANVI	DANVILLE
BEDFO	BEAVERDAM	CAIRO	CAIRO	DAYTO	DAYTON
BEDFH	BEDFORD	CALDW	CALDWELL	DEERP	DEER PARK
BELLA	BEDFORD HEIGHTS	CAMBR	CAMBRIDGE	DEFIA	DEFIANCE
BELCN	BELLAIRE	CAMDE	CAMDEN	DELAW	DELAWARE
BELFN	BELLE CENTER	CAMPB	CAMPBELL	DELTA	DELTA
BELVU	BELLEFONTAINE	CNLFU	CANAL FULTON	DENNI	DENNISON
BELPR	BELLEVUE	CNLWN	CANAL WINCHESTER	DESHL	DESHLER
BENTL	BELPRE	CANFI	CANFIELD	DOVER	DOVER
BEREA	BENTLEYVILLE	CANTO	CANTON	DOYLE	DOYLESTOWN
	BEREA	CARDI	CARDINGTON	DRESD	DRESDEN
BERKJ	BERKSHIRE	CAREY	CAREY	DUBLI	DUBLIN
BETTS	TOWNSHIP JEDD	CARLI	CARLISLE	DUNKI	DUNKIRK
BEVER	BETTSVILLE	CARRO	CARROLLTON	ECANT	EAST CANTON
BEXLE	BEVERLY	CECIL	CECIL	ECLEV	EAST CLEVELAND
	BEXLEY	CEDAR	CEDARVILLE	ELIVR	EAST LIVERPOOL
BLETJ	BLENDON TOWNSHIP	CELIN	CELINA	ELAKE	EASTLAKE
BLMDL	JEDZ	CNTBG	CENTERBURG	EATON	EATON
BLMND	BLOOMDALE	CNTVL	CENTERVILLE	EATNJ	EATON JEDD
BLUEA	BLOOMINGDALE	CHAGR	CHAGRIN FALLS	EDGER	EDGERTON
BLUFF	BLUE ASH	CHARD	CHARDON	EDISO	EDISON
BOLIV	BLUFFTON	CHILL	CHILLICOTHE	EDON	EDON
BOSHT	BOLIVAR	CINCI	CINCINNATI	ELIDA	ELIDA
	BOSTON HEIGHTS	CIRCL	CIRCLEVILLE	ELMOR	ELMORE
BOSTJ	BOSTON TOWNSHIP /		CLAYTON TOWNSHIP	ELMWD	ELMWOOD PLACE
BOTKI	PENINSULA JEDD	CLATJ	JEDD	ELYRI	ELYRIA
BOWER	BOTKINS	CLEVE	CLEVELAND	ELYRJ	ELYRIA JEDD
BOWGR	BOWERSTON	CLVHT	CLEVELAND HEIGHTS	EMERS	EMERALD PARK -
BRADF	BOWLING GREEN	CLINT	CLINTON	ENGLE	REVENUE SHARING
BRADN	BRADFORD		CLINTON GRANDVIEW	ETNJ1	ENGLEWOOD
BRDLK	BRADNER	CLIGJ	HEIGHTS JEDZ	ETNJ2	ETNA JEDZ1 - NORTH
BRDKL	BRADY LAKE	CLYDE	CLYDE	EUCLI	ETNA JEDZ2 - SOUTH
BRATE	BRATENAHL	COALG	COAL GROVE	EVEND	EVENDALE
BRECK	BRECKSVILLE	COLDW	COLDWATER	FRBRN	FAIRBORN
BREME	BREMEN		COLUMBIA TOWNSHIP	FRFAX	FAIRFAX
BREWS	BREWSTER	COLTJ	JEDZ	FRFLD	FAIRFIELD
BRIMF	BRIMFIELD-KENT JEDD	COLNA	COLUMBIANA	FRLWN	FAIRLAWN
BRMKJ	BRIMFIELD-KENT JEDD	COLBS	COLUMBUS	FRVPK	FAIRVIEW PARK
	BRIMFIELD-	COLBG	COLUMBUS GROVE	FARMV	FARMERSVILLE
BRMTJ	TALLMADGE JEDD	COMPT	COMMERCIAL POINT	FAYET	FAYETTE
BRDHT	BROADVIEW HEIGHTS	CONNE	CONNEAUT	FELIC	FELICITY
BRKPK	BROOK PARK	CONVO	CONVOY	FINDL	FINDLAY
BRKLN	BROOKLYN	COPAJ	COPLEY-AKRON JEDD	FORES	FOREST
BRKVL	BROOKVILLE	CORWI	CORWIN	FORPK	FOREST PARK
BRUNS	BRUNSWICK	COSHO	COSHOCTON	FTJEN	FORT JENNINGS
BRYAN	BRYAN		COVENTRY-AKRON	FOSTO	FOSTORIA
BUCKL	BUCKLAND	COVAJ	JEDD	FRANK	FRANKLIN
BUCYR	BUCYRUS	COVIN	COVINGTON	FRAZE	FRAZEYSBURG
BURTO	BURTON	CRSTL	CRESTLINE	FRDBG	FREDERICKSBURG
BUTLE	BUTLER	CRSTN	CRESTON	FRDTN	FREDERICKTOWN
	BUTLER TOWNSHIP	CUYFL	CUYAHOGA FALLS	FREMO	FREMONT
BUTTJ	JEDD	CUYHT	CUYAHOGA HEIGHTS		
BUTTJ	BUTLER TOWNSHIP	CYGNE	CYGNET		
	JEDZ				

GAHAN	GAHANNA	HILLI	HILLIARD	LOKBN	LOCKBOURNE
GALEN	GALENA	HIRAM	HIRAM	LOKLD	LOCKLAND
GALIO	GALION	HOLGA	HOLGATE	LOGAN	LOGAN
GALLI	GALLIPOLIS		HOLLAND	LONDO	LONDON
GAMBI	GAMBIER		SPRINGFIELD TWP	LORAI	LORAIN
GARHT	GARFIELD HEIGHTS	HOLTJ	JEDZ	LORDS	LORDSTOWN
GARRE	GARRETTSVILLE	HOPED	HOPEDAILE	LOUDO	LOUDONVILLE
GATES	GATES MILLS	HUBBA	HUBBARD	LOUIS	LOUISVILLE
	GATEWAY OR OTHER	HUBHT	HUBER HEIGHTS	LOVEL	LOVELAND
	SPECIFIC CO -	HUDSO	HUDSON	LOWEL	LOWELLVILLE
GATRS	REVENUE SHARING	HUNVY	HUNTING VALLEY	LUCKE	LUCKEY
GENEV	GENEVA	HUNVL	HUNTSVILLE	LYNDH	LYNDHURST
GENLK	GENEVA-ON-THE-LAKE	HURON	HURON	MACED	MACEDONIA
GENOA	GENOA	INDEP	INDEPENDENCE		MACEDONIA
GEORG	GEORGETOWN	INDHL	INDIAN HILL		NORTHFIELD CENTER
GERMA	GERMANTOWN	IRONT	IRONTON	MACEJ	TOWNSHIP JEDD
GIBSO	GIBSONBURG		IX CENTER - REVENUE	MADEI	MADEIRA
GIRAR	GIRARD	IXCRS	SHARING	MADIS	MADISON
GLAND	GLANDORF	JACCN	JACKSON CENTER	MAIN	MAINEVILLE
GLENW	GLENWILLOW	JEFSN	JEFFERSON	MAILI	MALINTA
GNADE	GNADENHUTTEN	JEFVL	JEFFERSONVILLE	MALTA	MALTA
GOLFM	GOLF MANOR	JEROM	JEROMESVILLE	MALVE	MALVERN
GRAFT	GRAFTON	JERRY	JERRY CITY	MANCH	MANCHESTER
GRDRP	GRAND RAPIDS	JEWET	JEWETT	MANSF	MANSFIELD
GRDVW	GRANDVIEW	JOHNS	JOHNSTOWN	MANTU	MANTUA
GRDHT	GRANDVIEW HEIGHTS	KALID	KALIDA	MAPHT	MAPLE HEIGHTS
GRNVL	GRANVILLE	KENT	KENT	MARBL	MARBLE CLIFF
GRATI	GRATIS	KENTJ	KENT FRANKLIN JEDD	MARMT	MARIEMONT
GREEN	GREEN	KENTN	KENTON	MARTA	MARIETTA
GRSPR	GREEN SPRINGS	KETTE	KETTERING	MARIO	MARION
GRFLD	GREENFIELD	KILLB	KILLBUCK	MARSH	MARSHALLVILLE
GRHIL	GREENHILLS	KIRBY	KIRBY	MARTI	MARTINS FERRY
GRVIL	GREENVILLE	KIRTL	KIRTLAND	MARYS	MARYSVILLE
GROVE	GROVE CITY	LAGRA	LAGRANGE	MASON	MASON
GRVPT	GROVEPORT	LAKLN	LAKELINE	MASSI	MASSILLON
HAMIL	HAMILTON	LAKMR	LAKEMORE	MAUME	MAUMEE
	HAMILTON/FAIRFIELD	LAKVW	LAKEVIEW	MAYFD	MAYFIELD
HAMJ1	TOWNSHIP JEDD I	LAKWD	LAKESWOOD	MAYHT	MAYFIELD HEIGHTS
	HAMILTON/FAIRFIELD	LANCA	LANCASTER	MCCLU	MCCLURE
HAMJ2	TOWNSHIP JEDD II	LEBAN	LEBANON	MCCOM	MCCOMB
HAMLE	HAMLER	LEESB	LEESBURG	MCCON	MCCONNELLSVILLE
HARBG	HARRISBURG	LEETO	LEETONIA	MCDON	MCDONALD
HARSN	HARRISON	LEIPS	LEIPSIC	MCGUF	MCGUFFEY
	HARRISON TOWNSHIP	LEWIS	LEWISBURG	MECHA	MECHANICSBURG
HARTJ	JEDD	LEXIN	LEXINGTON	MEDIN	MEDINA
HARRO	HARROD	LIBER	LIBERTY CENTER		MEDINA MONTVILLE
HARTV	HARTVILLE		LIBERTY CENTER	MEDMJ	JEDD
HASKI	HASKINS	LIBCJ	JEDD	MELRO	MELROSE
HEATH	HEATH		LIBERTY TOWNSHIP	MENTO	MENTOR
HEBRO	HEBRON	LIBTJ	JEDD I	MENLK	MENTOR-ON-THE-LAKE
HICKS	HICKSVILLE	LIMA	LIMA	METAM	METAMORA
HLDHT	HIGHLAND HEIGHTS	LINHT	LINCOLN HEIGHTS		MIAMI TOWNSHIP
HLDHL	HIGHLAND HILLS	LISBO	LISBON	MIATJ	DAYTON MALL JEDD
HIGHJ	HIGHLAND HILLS JEDZ	LITHO	LITHOPOLIS	MIAMI	MIAMISBURG

MDPNT	MIDDLE POINT	NWLEB	NEW LEBANON	OT15	OTHER 1.5
MIDBG	MIDDLEBURG HEIGHTS	NWLEX	NEW LEXINGTON	OT175	OTHER 1.75
MIDFD	MIDDLEFIELD	NWLON	NEW LONDON	OT18	OTHER 1.8
MDPRT	MIDDLEPORT	NWMAD	NEW MADISON	OT20	OTHER 2.0
MIDTN	MIDDLETOWN	NWMIA	NEW MIAMI	OT225	OTHER 2.25
MIDVA	MIDVALE	NWPAR	NEW PARIS	OTTAW	OTTAWA
MIFFL	MIFFLIN	NWPHI	NEW PHILADELPHIA	OTTHL	OTTAWA HILLS
MILAN	MILAN	NWRIC	NEW RICHMOND	OTTOV	OTTOVILLE
MILFO	MILFORD	NWRIE	NEW RIEGEL	OWENS	OWENSVILLE
MILCN	MILFORD CENTER	NWWAS	NEW WASHINGTON	OXFOR	OXFORD
MILJ1	MILFORD CITY JEDD	NWWAT	NEW WATERFORD	PAINE	PAINESVILLE
MILJ2	MILFORD CITY JEDD II	NEWAR	NEWARK		PAINESVILLE
MILJ3	MILFORD CITY JEDD III	NBGHT	NEWBURGH HEIGHTS	PAINJ	CONCORD JEDD
MILJ4	MILFORD CITY JEDD IV	NEWCO	NEWCOMERSTOWN	PANDO	PANDORA
MILLB	MILLBURY	NEWTF	NEWTON FALLS	PARMA	PARMA
MILCT	MILLER CITY	NEWTO	NEWTOWN	PARHT	PARMA HEIGHTS
MILBG	MILLERSBURG	NILES	NILES	PATAS	PATASKALA
MINCT	MINERAL CITY	NBALT	NORTH BALTIMORE	PATAJ	PATASKALA JEDD
MINVA	MINERVA		NORTH BALTIMORE	PAULD	PAULDING
MINPK	MINERVA PARK	NBALJ	HENRY JEDD	PEMBE	PEMBERVILLE
MINGO	MINGO JUNCTION	NCANT	NORTH CANTON	PENIN	PENINSULA
MINST	MINSTER	NCOLL	NORTH COLLEGE HILL	PEPPE	PEPPER PIKE
MISCO	Miscellaneous 0%	NKING	NORTH KINGSVILLE	PERRY	PERRY
MOGAD	MOGADORE	NLEWI	NORTH LEWISBURG	PERRJ	PERRY JEDD
	MONCLOVA-MAUMEE-	NOLMS	NORTH OLMSTED	PERBG	PERRYSBURG
MNMTJ	TOLEDO JEDZ	NPERR	NORTH PERRY		PERRYSBURG/TOLEDO
MONRO	MONROE		NORTH PICKAWAY	PERTJ	JEDZ
MONVL	MONROEVILLE	NPICJ	COUNTY JEDD	PERVL	PERRYSVILLE
MONTG	MONTGOMERY	NRAND	NORTH RANDALL	PHILL	PHILLIPSBURG
MONTP	MONTPELIER	NRIDG	NORTH RIDGEVILLE	PICKE	PICKERINGTON
MORLD	MORELAND HILLS	NROYA	NORTH ROYALTON	PIKET	PIKETON
MORRA	MORRAL	NRTFD	NORTHFIELD	PIONE	PIONEER
MORRO	MORROW	NRTWD	NORTHWOOD	PIQUA	PIQUA
MOSCO	MOSCOW	NORTO	NORTON	PLAIN	PLAIN CITY
MTEAT	MOUNT EATON	NORWA	NORWALK	PLESH	PLEASANT HILL
MTGIL	MOUNT GILEAD	NORWO	NORWOOD	PLESV	PLEASANTVILLE
MTHEA	MOUNT HEALTHY	OAKHB	OAK HARBOR	PLYMO	PLYMOUTH
MTORA	MOUNT ORAB	OAKWD	OAKWOOD	POMER	POMEROY
MTSTE	MOUNT STERLING	OBERL	OBERLIN	PTCLI	PORT CLINTON
MTVER	MOUNT VERNON	OBETZ	OBETZ	PTWAS	PORT WASHINGTON
MTVIC	MOUNT VICTORY	OCTA	OCTA	PORTA	PORTAGE
MUNRO	MUNROE FALLS	OHIOC	OHIO CITY	PORTS	PORTSMOUTH
NAPOL	NAPOLEON	OLMFL	OLMSTED FALLS	POWEL	POWELL
NAVAR	NAVARRE	ONTAR	ONTARIO	POWHA	POWHATAN POINT
NELSO	NELSONVILLE	ORANG	ORANGE	PRAOJ	PRAIRIE OBETZ JEDZ
NWALB	NEW ALBANY		ORANGE CHAGRIN		PRAIRIE-TOWNSHIP
NWBAV	NEW BAVARIA	ORANJ	HIGHLANDS JEDD	PARTJ	JEDD
NWBLO	NEW BLOOMINGTON	OREGO	OREGON	QUINC	QUINCY
NWBOS	NEW BOSTON	ORRVI	ORRVILLE	RAVEN	RAVENNA
NWBRE	NEW BREMEN	ORWEL	ORWELL	READI	READING
NWCAR	NEW CARLISLE	OSGOO	OSGOOD	REMIN	REMINDERVILLE
NWFRA	NEW FRANKLIN	OT05	OTHER 0.5		REMINDERVILLE
NWKNO	NEW KNOXVILLE	OT10	OTHER 1.0		TWINSBURG
		OT125	OTHER 1.25	REMTJ	TOWNSHIP JEDD

REYNO	REYNOLDSBURG	SPENC	SPENCERVILLE	URBAN	URBANA
	REYNOLDSBURG CITY	SPBOR	SPRINGBORO	URBCR	URBANCREST
REYEZ	E-ZONE	SPDAL	SPRINGDALE	UTICA	UTICA
RCHFD	RICHFIELD	SPFLD	SPRINGFIELD	VALHI	VALLEY HI
RCHHT	RICHMOND HEIGHTS		SPRINGFIELD	VALVW	VALLEY VIEW
RCHWD	RICHWOOD		BECKLEY MUNI	VANWE	VAN WERT
RIDGE	RIDGEWAY	SPRBJ	AIRPARK JEDD	VANDA	VANDALIA
RIOGR	RIO GRANDE		SPRINGFIELD	VERMI	VERMILION
RIPLE	RIPLEY	SPRTJ	TOWNSHIP JEDZ	VERSA	VERSAILLES
RITTM	RITTMAN		SPRINGFIELD-AKRON	WADSW	WADSWORTH
RIVER	RIVERSIDE	SPRAJ	JEDD	WAKEM	WAKEMAN
ROCK	ROCK CREEK	STEUB	STEUBENVILLE	WALBR	WALBRIDGE
ROCFD	ROCKFORD	STONC	STONE CREEK	WALTO	WALTON HILLS
ROCRV	ROCKY RIVER	STOW	STOW		WALTON HILLS-
ROSSF	ROSSFORD	STRAS	STRASBURG		SAGAMORE HILLS
ROWSE	ROSWELL	STRAT	STRATTON	WALTJ	TOWNSHIP JEDD
	RUSH TOWNSHIP	STREE	STREETSBORO	WARRE	WARREN
RUSHJ	UHRICHSVILLE JEDD	STRON	STRONGSVILLE		WARRENSVILLE
RUSSE	RUSSELLS POINT	STRUT	STRUTHERS	WARHT	HEIGHTS
RUSSI	RUSSIA	STRYK	STRYKER		WARRENSVILLE
SABIN	SABINA	SUGGR	SUGAR GROVE	WARHJ	HEIGHTS JEDZ
SALEM	SALEM	SUGCK	SUGARCREEK	WASHI	WASHINGTON
SALIN	SALINEVILLE	SUNBU	SUNBURY	WATER	WATERVILLE
SANDU	SANDUSKY	SWANT	SWANTON	WAUSE	WAUSEON
SARDI	SARDINIA	SYCAM	SYCAMORE	WAVER	WAVERLY CITY
	SAYBROOK TOWNSHIP		SYCAMORE TOWNSHIP	WAYNF	WAYNESFIELD
SAYTJ	JEDD	SYTCJ	CENTRAL JEDZ	WAYNV	WAYNESVILLE
SCIO	SCIO		SYCAMORE TOWNSHIP	WELLI	WELLINGTON
	SCIOTO TOWNSHIP	SYTEJ	EAST JEDZ	WELST	WELLSTON
SCITJ	JEDD		SYCAMORE TOWNSHIP	WELSV	WELLSVILLE
SEBRI	SEBRING	SYTNJ	NORTHWEST JEDZ	WALEX	WEST ALEXANDRIA
SEVEN	SEVEN HILLS		SYCAMORE TOWNSHIP		WEST CARROLLTON
SEVIL	SEVILLE	SYTSJ	SOUTHWEST JEDZ	WCARR	CITY
SHAKE	SHAKER HEIGHTS	SYLVA	SYLVANIA		WEST CHESTER JEDD
	SHAKER SQUARE -	TALLM	TALLMADGE	WCHEJ	1
	REVENUE SHARING	THURS	THURSTON	WELKT	WEST ELKTON
SHKRS	SHARONVILLE	TIFFI	TIFFIN	WJEFF	WEST JEFFERSON
SHARO	SHARONVILLE	TIMBE	TIMBERLAKE	WLFAA	WEST LAFAYETTE
SHAWN	SHAWNEE HILLS	TIPCT	TIPP CITY	WLIBE	WEST LIBERTY
SHEFF	SHEFFIELD	TIRO	TIRO	WMANS	WEST MANSFIELD
SHELB	SHELBY	TOLED	TOLEDO	WMILT	WEST MILTON
SHERR	SHERRODSVILLE	TONTO	TONTOGANY	WSALE	WEST SALEM
SHERW	SHERWOOD	TORON	TORONTO	WUNIO	WEST UNION
SHREV	SHREVE	TREMO	TREMONT CITY	WUNIT	WEST UNITY
SIDNE	SIDNEY	TRENT	TRENTON	WSTVL	WESTERVILLE
SLVLK	SILVER LAKE	TROTW	TROTWOOD	WFDCN	WESTFIELD CENTER
SLVTN	SILVERTON	TROY	TROY	WSTLK	WESTLAKE
SMITH	SMITHVILLE	TUSCA	TUSCARAWAS	WSTON	WESTON
SOLON	SOLON	TWINS	TWINSBURG	WHHAL	WHITEHALL
SAMHE	SOUTH AMHERST	UHRIC	UHRICHSVILLE	WHHOU	WHITEHOUSE
SBLOO	SOUTH BLOOMFIELD	UNION	UNION	WICKL	WICKLIFFE
SEUCL	SOUTH EUCLID	UNCTY	UNION CITY	WILLA	WILLARD
SLEBA	SOUTH LEBANON	UNIHT	UNIVERSITY HEIGHTS	WILLM	WILLIAMSBURG
SRUSS	SOUTH RUSSELL	UPARL	UPPER ARLINGTON	WILBY	WILLOUGHBY
SZANE	SOUTH ZANESVILLE	UPSAN	UPPER SANDUSKY		

WILBH WILLOUGHBY HILLS
WILLO WILLOWICK
WILSH WILLSHIRE
WILMO WILMOT
WINDH WINDHAM
WINTE WINTERSVILLE
WDLAW WOODLAWN

WDMER WOODMERE
WDSFD WOODSFIELD
WDSTK WOODSTOCK
WOOST WOOSTER
WORTH WORTHINGTON
WYOMI WYOMING
XENIA XENIA

YELLO YELLOW SPRINGS
YOUNG YOUNGSTOWN
YOUNG YOUNGSTOWN
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