

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

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	APPLE	APPLE CREEK	AVON	AVON
ADA	ADA	ARCAN	ARCANUM	AVNLK	AVON LAKE
ADDYS	ADDYSTON	ARCHB	ARCHBOLD		BAINBRIDGE-SOLON
ADELP	ADELPHI	ARLHT	ARLINGTON HEIGHTS	BAINJ	JEDD
AKRON	AKRON	ASHLA	ASHLAND	BALTC	BALTIC
ALGER	ALGER	ASHTA	ASHTABULA	BALTM	BALTIMORE
ALLIA	ALLIANCE		ASHTABULA	BARBE	BARBERTON
AMBER	AMBERLEY	ASHTP	TOWNSHIP JEDD	BARNE	BARNESVILLE
AMHER	AMHERST	ASHVI	ASHVILLE	BATAV	BATAVIA
ANDOV	ANDOVER	ATHEN	ATHENS		BATH-AKRON-
ANSON	ANSONIA	AUROR	AURORA	BATHJ	FAIRLAWN JEDD
ANTWE	ANTWERP	AUSCJ	AUSTIN CENTER JEDD	BAYVI	BAY VILLAGE

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

FRANK	FRANKLIN	HEBRO	HEBRON	JEDD I	
FRAZE	FRAZEYSBURG	HICKS	HICKSVILLE	LIMA	LIMA
FRDBG	FREDERICKSBURG	HLDHT	HIGHLAND HEIGHTS	LINHT	LINCOLN HEIGHTS
FRDTN	FREDERICKTOWN	HLDHL	HIGHLAND HILLS	LISBO	LISBON
FREMO	FREMONT	HIGHJ	HIGHLAND HILLS JEDZ	LITHO	LITHOPOLIS
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	HOPEDALE	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	LAKEWOOD	MAYHT	MAYFIELD HEIGHTS
	HAMILTON/FAIRFIELD	LANCA	LANCASTER	MCCLU	MCCLURE
HAMJ2	TOWNSHIP JEDD II	LEBAN	LEBANON	MCCOM	MCCOMB
HAMLE	HAMLER	LEESB	LEESBURG	MCCON	MCCONNELSVILLE
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	LIBTJ	LIBERTY TOWNSHIP	MENTO	MENTOR

MENLK	MENTOR-ON-THE-LAKE	NWBRE	NEW BREMEN	OSGOO	OSGOOD
METAM	METAMORA	NWCAR	NEW CARLISLE	OT05	OTHER 0.5
	MIAMI TOWNSHIP	NWFRA	NEW FRANKLIN	OT10	OTHER 1.0
MIATJ	DAYTON MALL JEDD	NWKNO	NEW KNOXVILLE	OT125	OTHER 1.25
MIAMI	MIAMISBURG	NWLEB	NEW LEBANON	OT15	OTHER 1.5
MDPNT	MIDDLE POINT	NWLEX	NEW LEXINGTON	OT175	OTHER 1.75
MIDBG	MIDDLEBURG HEIGHTS	NWLON	NEW LONDON	OT18	OTHER 1.8
MIDFD	MIDDLEFIELD	NWMAD	NEW MADISON	OT20	OTHER 2.0
MDPRT	MIDDLEPORT	NWMIA	NEW MIAMI	OT225	OTHER 2.25
MIDTN	MIDDLETOWN	NWPAR	NEW PARIS	OTTAW	OTTAWA
MIDVA	MIDVALE	NWPHI	NEW PHILADELPHIA	OTTHL	OTTAWA HILLS
MIFFL	MIFFLIN	NWRIC	NEW RICHMOND	OTTOV	OTTOVILLE
MILAN	MILAN	NWRIE	NEW RIEGEL	OWENS	OWENSVILLE
MILFO	MILFORD	NWWAS	NEW WASHINGTON	OXFOR	OXFORD
MILCN	MILFORD CENTER	NWWAT	NEW WATERFORD	PAINE	PAINESVILLE
MILJ1	MILFORD CITY JEDD	NEWAR	NEWARK		PAINESVILLE
MILJ2	MILFORD CITY JEDD II	NBGHT	NEWBURGH HEIGHTS	PAINJ	CONCORD JEDD
MILJ3	MILFORD CITY JEDD III	NEWCO	NEWCOMERSTOWN	PANDO	PANDORA
MILJ4	MILFORD CITY JEDD IV	NEWTF	NEWTON FALLS	PARMA	PARMA
MILLB	MILLBURY	NEWTO	NEWTOWN	PARHT	PARMA HEIGHTS
MILCT	MILLER CITY	NILES	NILES	PATAS	PATASKALA
MILBG	MILLERSBURG	NBALT	NORTH BALTIMORE	PATAJ	PATASKALA JEDD
MINCT	MINERAL CITY		NORTH BALTIMORE	PAULD	PAULDING
MINVA	MINERVA	NBALJ	HENRY JEDD	PEMBE	PEMBERVILLE
MINPK	MINERVA PARK	NCANT	NORTH CANTON	PENIN	PENINSULA
MINGO	MINGO JUNCTION	NCOLL	NORTH COLLEGE HILL	PEPPE	PEPPER PIKE
MINST	MINSTER	NKING	NORTH KINGSVILLE	PERRY	PERRY
MISC0	Miscellaneous 0%	NLEWI	NORTH LEWISBURG	PERRJ	PERRY JEDD
MOGAD	MOGADORE	NOLMS	NORTH OLMSTED	PERBG	PERRYSBURG
	MONCLOVA-MAUMEE-	NPERR	NORTH PERRY		PERRYSBURG/TOLEDO
MNMTJ	TOLEDO JEDZ		NORTH PICKAWAY	PERTJ	JEDZ
MONRO	MONROE	NPICJ	COUNTY JEDD	PERVL	PERRYSVILLE
MONVL	MONROEVILLE	NRAND	NORTH RANDALL	PHILL	PHILLIPSBURG
MONTG	MONTGOMERY	NRIDG	NORTH RIDGEVILLE	PICKE	PICKERINGTON
MONTP	MONTPELIER	NROYA	NORTH ROYALTON	PIKET	PIKETON
MORLD	MORELAND HILLS	NRTFD	NORTHFIELD	PIONE	PIONEER
MORRA	MORRAL	NRTWD	NORTHWOOD	PIQUA	PIQUA
MORRO	MORROW	NORTO	NORTON	PLAIN	PLAIN CITY
MOSCO	MOSCOW	NORWA	NORWALK	PLESH	PLEASANT HILL
MTEAT	MOUNT EATON	NORWO	NORWOOD	PLESV	PLEASANTVILLE
MTGIL	MOUNT GILEAD	OAKHB	OAK HARBOR	PLYMO	PLYMOUTH
MTHEA	MOUNT HEALTHY	OAKWD	OAKWOOD	POMER	POMEROY
MTORA	MOUNT ORAB	OBERL	OBERLIN	PTCLI	PORT CLINTON
MTSTE	MOUNT STERLING	OBETZ	OBETZ	PTWAS	PORT WASHINGTON
MTVER	MOUNT VERNON	OCTA	OCTA	PORTA	PORTAGE
MTVIC	MOUNT VICTORY	OHIOC	OHIO CITY	PORTS	PORTSMOUTH
MUNRO	MUNROE FALLS	OLMFL	OLMSTED FALLS	POWEL	POWELL
NAPOL	NAPOLEON	ONTAR	ONTARIO	POWHA	POWHATAN POINT
NAVAR	NAVARRE	ORANG	ORANGE	PRAOJ	PRAIRIE OBETZ JEDZ
NELSO	NELSONVILLE		ORANGE CHAGRIN		PRAIRIE-TOWNSHIP
NWALB	NEW ALBANY	ORANJ	HIGHLANDS JEDD	PARTJ	JEDD
NWBAV	NEW BAVARIA	OREGO	OREGON	QUINC	QUINCY
NWBLO	NEW BLOOMINGTON	ORRVI	ORRVILLE	RAVEN	RAVENNA
NWBOS	NEW BOSTON	ORWEL	ORWELL	READI	READING

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

WICKL WICKLIFFE
WILLA WILLARD
WILLM WILLIAMSBURG
WILBY WILLOUGHBY
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
YOUJG GIRARD JEDZ
ZANES ZANESVILLE