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, 1099-NEC., 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 10 or more W-2 Copy A forms must report on electronic media using EFW2 guidelines.

Employers with less than 10 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
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
	ASHTABULA
ASHTP	TOWNSHIP JEDD
ASHVI	ASHVILLE
ATHEN	ATHENS
AUROR	AURORA
AUSCJ	AUSTIN CENTER JEDD
AVON	AVON
AVNLK	AVON LAKE
	BAINBRIDGE-SOLON
BAINJ	JEDD
BALTC	BALTIC
BALTM	BALTIMORE
BARBE	BARBERTON
BARNE	BARNESVILLE
BATAV	BATAVIA
	BATH-AKRON-
BATHJ	FAIRLAWN JEDD
BAYVI	BAY VILLAGE
BCHCT	BEACH CITY
BCHWD	BEACHWOOD
	BEACHWOOD EAST
BEAEJ	JEDD

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

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

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

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