	Tax Rate	Effective Date	Credit	Age Subject to the Tax	Mandatory Filing	Age Required to File	Years of C/F Loss thru 2015	S Corp Shareholders Subject to the Tax
Findlay	1.00%	1/1/2013	0	18	Yes	18	5	Yes
Arlington	1.00%	7/1/1989	1.00%	18	Yes	18	5	No
Mount Cory	1.00%	1/1/2016	0	18	Yes	18	n/a[2]	No
Vanlue	1.00%	1/1/2016	0	18	Yes	18	n/a[2]	No
Carey	1.50%	9/1/1987	1.00%	18	Yes[1]	18	0	No
Mount Blanchard	1.00%	1/1/2019	0	18	Yes	18	n/a[2]	No
Jenera	1.00%	1/1/2022	0	18	Yes	18	n/a[2]	No
McComb	1.00%	1/1/2003	0	18	Yes	18	n/a[2]	No

[1]Through tax year 2018, no filing required for resident individuals if Carey village income tax was withheld from all sources of taxable income.
Filing is required for business, farm, and rental losses and all Schedule K-1 income.
Filing is required to claim any credit for paying tax to other communities.

[2]Not subject to the ORC 718.01(D)(3)(c)(i) fifty percent carry-forward loss limitation for tax years 2018 through 2022.

S corporations are subject to the tax only at the entity level in the Villages of Arlington, Mount Cory, Vanlue, Carey, Mount Blanchard, Jenera and McComb.
Findlay resident S corporation shareholders' untaxed distributive shares are subject to the tax to the extent apportioned within Ohio.