

Appendix 3

LIST OF CITIES, COUNTIES, TYPES OF TAX, EFFECTIVE DATES, AND ADDRESSES OF TAX OFFICES WITH WHICH THE SECRETARY OF THE TREASURY HAS WITHHOLDING AGREEMENTS

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
ALABAMA		
City of Bessemer June 22, 1992	Occupational License Fee	Bessemer Courthouse Revenue Department City of Bessemer 1800 3rd Avenue N. Bessemer, AL 35020-4999
City of Birmingham July 1, 1977	Occupational License Tax	License Administrator c/o Birmingham City Hall Birmingham, AL 35203
City of Gadsden October 30, 1990	Occupational License Fee	Revenue Department City of Gadsden P.O. Box 267 Gadsden, AL 35902
Jefferson County January 12, 1988	Occupational Tax	Department of Revenue 100-A Courthouse 301 Court Street Birmingham, AL 35263-0069
Macon County November 20, 2000	Occupational Tax	Ala Tax Inc. P.O. Box 830725 Birmingham, AL 35283-7274
COLORADO		
Denver Manager of Revenue (<i>City and County</i>) May 15, 1980	Occupational Privilege Tax	Revenue and Sales Tax Section - Room 303 144 W. Colfax Avenue Denver, CO 80202
DELAWARE		
City of Wilmington July 1, 1977	Earned Income Tax	Division Manager Earned Income Tax City County Building - Room 8 City of Wilmington 800 N French Street Wilmington, DE 19801
KENTUCKY		
Boone County November 7, 1989 March 15, 2010	1) Occupational License Fee 2) General Occupational License Tax, and Health, Mental Retardation, and Aging Services Tax	Boone County Fiscal Court Occupational Tax Department P.O. Box 960 Burlington, KY 41005-0960

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Bowling Green March 4, 1994	Occupation Tax	Director, Finance and Data Processing City of Bowling Green P.O. Box 430 Bowling Green, KY 42102-0430
City of Covington July 1, 1977	City Earnings Tax	Director of Finance 301 Court Street, Room 205 Covington, KY 41011
City of Frankfort June 25, 1987	Occupation License Fee	Director of Finance P.O. Box 697 Frankfort, KY 40602
City of Florence February 11, 1988 January 14, 2009	1) City Payroll Tax 2) License Fee Tax	City of Florence P.O. Box 457 7431 U.S. Highway 42 Florence, KY 41042
Jefferson County August 29, 1977	Occupation License Fee	Secretary-Treasurer Commissioners of the Sinking Fund 617 W. Jefferson Street Louisville, KY 40202
Kenton County June 2, 1981	Occupational License Tax	Administrative Assistant to the Fiscal Court - 9th Floor City-County Building Covington, KY 41011
Lexington-Fayette July 1, 1977	Occupation License Fee	Director Division of Tax Collection Lexington-Fayette Urban County Government Municipal Building Lexington, KY 40507
City of Louisville September 3, 1980	Occupational Taxes	Secretary-Treasurer Commissioners of the Sinking Fund 617 W. Jefferson Street Louisville, KY 40202
Madison County October 5, 1987	Occupational License Tax	Amick & Helm CPAs 200 N. Third Street Richmond, KY 40475
McCracken County February 19, 1987	Occupational Privilege Tax	County Tax Administrator Courthouse P.O. Box 2658 Paducah, KY 42002-2658
City of Owensboro March 3, 1992	Occupational License Fee	Director of Finance P.O. Box 847 Owensboro, KY 42302

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City of Richmond July 1, 1977	City License Fee	Director of Finance Box 68 Richmond, KY 40475
MICHIGAN		
Battle Creek July 1, 1977	City Income Tax	Tax Administrator P.O. Box 1657 24 Capital Ave., NE. Battle Creek, MI 49017
City of Detroit July 1, 1977	City Income Tax	Income Tax Director Income Tax Division Finance Department 512 City - County Building Detroit, MI 48226
City of Flint July 1, 1977	City Income Tax	Income Tax Administrator Treasury Division 1101 S. Saginaw Street Flint, MI 48502
City of Grand Rapids July 1, 1977	City Income Tax	Income Tax Administrator City Hall Grand Rapids, MI 49502
City of Lansing July 1, 1977	City Income Tax	Administrator City Income Tax 208 E. Michigan Avenue Lansing, MI 48933
City of Pontiac July 1, 1977	City Income Tax	Income Tax Administrator 450 Wide Track Drive E. Pontiac, MI 48058
City of Saginaw July 1, 1977	City Income Tax	Administrator Income Tax Division Saginaw, MI 48601
MISSOURI		
City of Kansas City July 1, 1977	Earnings and Profits Tax	Commissioner of Revenue City Hall – 2nd Floor Kansas City, MO 64106
St. Louis July 1, 1977	City Income Tax	Collector of Revenue City Hall St. Louis, MO 63103

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City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
NEW YORK		
City of New York July 1, 1977	Personal Income on Residents and Earnings Tax on Nonresidents	Director Finance Administration 139 Centre Street New York, NY 10013
OHIO		
City of Akron July 1, 1977	City Income Tax	Tax Commissioner Division of Taxation 7 W. Exchange Street Akron, OH 44308
City of Brecksville July 1, 1977	City Income Tax	Tax Administrator Regional Income Tax Agency 5805 Valley Belt Road Independence, OH 44131
City of Brook Park January 1, 2002	City Income Tax	Finance Director Finance Department 6161 Engle Road Brook Park, OH 44142
City of Canton July 1, 1977	City Income Tax	Income Tax Director City of Canton P.O. Box 8876 Canton, OH 44711
City of Cincinnati July 1, 1977	City Income Tax	Tax Commissioner Income Tax Bureau 420 Plum Street, 2nd Floor Cincinnati, OH 45202
City of Cleveland July 1, 1977	Municipal Income Tax	Tax Administrator Central Collection Agency 1701 Lakeside Avenue Cleveland, OH 44114
City of Columbus July 1, 1977	City Income Tax	Income Tax Division City Hall 90 W. Broad Street Columbus, OH 43215
City of Dayton July 1, 1977	City Income Tax	Superintendent of Taxation Division of Taxation 101 W. Third Street Dayton, OH 45401
City of Fairview Park July 2, 1992	Municipal Income Tax	Regional Income Tax Agency 10107 Brecksville Road Brecksville, OH 44141

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<p>City of Heath July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Tax Commissioner Income Tax Bureau 1287 Hebron Road Heath, OH 43055</p>
<p>City of Kettering July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Superintendent of Taxation Division of Taxation 101 W. Third Street Dayton, OH 45401</p>
<p>City of Mansfield July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Income Tax Division City Building, Room 30 P.O. Box 577 Mansfield, OH 44901</p>
<p>City of Newark June 9, 1989</p>	<p align="center">City Income Tax</p>	<p>Division of Income Tax 40 W. Main Street Newark, OH 43055</p>
<p>City of Oberlin July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>City Auditor 93 S. Main Street Oberlin, OH 44074</p>
<p>City of Sharonville July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Tax Commissioner 10900 Reading Road Sharonville, OH 45241</p>
<p>City of Springfield July 1, 1977</p>	<p align="center">Earned Income Tax</p>	<p>Income Tax Bureau City Building Springfield, OH 45501</p>
<p>City of Toledo July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Commissioner of Taxation Division of Taxation 321 Superior Street Toledo, OH 43604</p>
<p>City of Whitehall July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Tax Commissioner 360 S. Yearling Road Whitehall, OH 43213</p>
<p>City of Youngstown July 1, 1977</p>	<p align="center">City Income Tax</p>	<p>Finance Department City Hall Youngstown, OH 44503</p>

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PENNSYLVANIA		
City of Harrisburg July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Executive Director Capital Area Tax Collection Bureau 2301-2303 N. Third Street Harrisburg, PA 17110
City of Lancaster July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Manager Lancaster County Tax Collection Bureau 230 East Orange Street Lancaster, PA 17602 Tax Manager Treasurer's Office 1 Marion Court Lancaster, PA 17604
City of Reading July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Administrator City of Reading Eighth and Washington Streets Reading, PA 19601
City of Scranton July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Collector of Taxes 200 Adams Avenue Scranton, PA 18503
Bethlehem Township June 22, 1992	Earned Income Tax	Earned Income Tax Division 2740 5th Street P.O. Box 3189 Bethlehem, PA 18017
Caln Township April 26, 2005 July 1, 1977	1) Earned Income Tax 2) Emergency and Municipal Services Tax 3) Occupation Privilege Tax	Earned Income Tax Collector Central Tax Bureau of Pa., Inc. 205 Barley Sheaf Road Thorndale, PA 19372 Tax Collector Caln Township Municipal Bldg. Municipal Drive Thorndale, PA 19372
Coolbaugh Township October 1, 1986	1) Earned Income Tax 2) Occupation Privilege Tax	H.A. Berkheimer Associates 50 N. Seventh Street Bangor, PA 18013
City of Erie July 1, 1977	1) City Income Tax 2) Occupation Privilege Tax	Income Tax Collector Deputy City Treasurer Municipal Building, Room 107 Erie, PA 16501
Fairview Township July 1, 1977	1) City Income Tax 2) Occupation Privilege Tax	The West Shore Tax Bureau P.O. Box 656 110 Fernwood Avenue Camp Hill, PA 17011

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<p>Greene Township April 1, 1983</p>	<p>Earned Income and Net Profits Tax</p>	<p>Executive Directory and Net Chambersburg Area Wage Profits Board 140 S. Fourth Street Chambersburg, PA 17201</p>
<p>Gregg Township January 27, 1994 November 20, 2012</p>	<p>1) Earned Income Tax 2) Local Services Tax</p>	<p>Gregg Township Board of Supervisors P.O. Box 215 Allenwood, PA 17810-0215</p>
<p>Hampden Township July 1, 1977</p>	<p>1) City Income Tax 2) Occupation Privilege Tax</p>	<p>The West Shore Tax Bureau P.O. Box 656 1110 Fernwood Avenue Camp Hill, PA 17011</p>
<p>Hanover Township December 2, 1985</p>	<p>1) Earned Income Tax 2) Occupation Privilege Tax</p>	<p>H.A. Berkheimer Associates 50 N. Seventh Street Bangor, PA 18013</p>
<p>Horsham Township December 20, 1985 October 9, 1992</p>	<p>1) Occupation Privilege Tax 2) Earned Income Tax</p>	<p>Tax Receiver Horsham Township 1025 Horsham Road Horsham, PA 19044 Central Tax Bureau of Pennsylvania, Inc Stony Creek Office Center Building #3 151 West Marshall Street Norristown, PA 19401</p>
<p>Kelly Township March 4, 1993</p>	<p>Earned Income Tax</p>	<p>Central Tax Bureau of PA 300 Mt. Lebanon Boulevard Pittsburgh, PA 15234</p>
<p>Marshall Township March 8, 1982</p>	<p>Occupation Privilege Tax</p>	<p>Tax Collector Marshall Township 5165 Wexford Run Road Wexford, PA 15090</p>
<p>North Middleton Township August 9, 1977 December 19, 1977</p>	<p>1) Earned Income Tax 2) Occupation Privilege Tax</p>	<p>Administrator Carlisle Area Tax Bureau 16 West Pomfret Street Carlisle, PA 17013</p>
<p>Philadelphia July 1, 1977</p>	<p>City Wage Tax</p>	<p>Revenue Commissioner Department of Collections Municipal Service Building John F. Kennedy Blvd. Philadelphia, PA 19107</p>

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Pittsburgh July 1, 1977	1) Occupation Tax 2) Municipal Tax	Tax Supervisor Department of City Treasurer City-County Building 411 Grant Street Pittsburgh, PA 15219
Plains Township July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Don Wilkinson Agency Inc. 142 Welles Street Wilkes Barre, PA 18704-4949
South Lebanon Township September 8, 1980	1) Earned Income Tax 2) Occupational Privilege Tax	Township Manager South Lebanon Township Bldg 1800 S. Fifth Avenue Lebanon, PA 17042
South Park Township September 8, 1980	Earned Income Tax	Pennsylvania Municipal Serv. Co. 6461 Library Road Library, PA 15129
South Park Township February 11, 2016	Local Services Tax	Pennsylvania Municipal Corp 2675 Brownsville Road South Park, PA 15129
Susquehanna Township September 11, 1992 August 16, 2007	1) Occupation Privilege Tax 2) Emergency and Municipal Services Tax	Middletown Area Tax Collection Bureau 55 West Water Street Middletown, PA 17057
Tinicum Township October 20, 2003	Earned Income Tax	Board of Commissioners 629 North Governor Printz Blvd. Essington, PA 19029
Tredyffrin Township August 31, 2011	Local Services Tax	Finance Director Tredyffrin Township 1100 Duportail Road Berwyn, PA 19312-1079
Warminster Township January 15, 1979 May 9, 1990	1) Occupation Privilege Tax 2) Earned Income Tax	Occupational Privilege Tax Department Warminster Township Building Henry & Gibson Avenues Warminster, PA 18974 Central Tax Bureau of Penna Inc. Stony Creek Office Center Building 3 151 W. Marshall Street Norristown, PA 19401

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City of Wilkes Barre July 1, 1977 October 2, 1985	1) Earned Income Tax 2) Occupation Privilege Tax	H.A. Berkheimer Associates Wilkes Barre, PA 18701
York January 5, 1988	Earned Income Tax	York Area Earned Income Tax Bureau 1415 North Duke Street P.O. Box 1627 York, PA 17405
WEST VIRGINIA		
City of Charleston May 26, 2004	City Service Fee	City Collector City Hall P.O. Box 2749 Charleston, WV 25330
City of Huntington August 20, 2003	City Service Fee	Office of the City of Attorney P.O. Box 1659 Huntington, WV 25717
City of Parkersburg October 13, 2011	City Service User Fee	Douglas Life City Finance Director One Government Square P.O. Box 1627 Parkersburg, WV 26102