

## APPENDIX 2

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

STATES	CITY OR COUNTY DATE OF AGREEMENT AND EFFECTIVE DATE	TYPE OF TAX	TAX OFFICE
ALABAMA	City of Bessemer <i>June 22, 1992</i>	Occupational License Fee	City of Bessemer Bessemer Courthouse Revenue Department 1800 N. 3rd Avenue Bessemer, AL 35020-4999
	City of Birmingham <i>July 1, 1977</i>	Occupational License Tax	Finance Department City Hall-1st Floor 710 North 20th Street Birmingham, Alabama 35203
	City of Gadsden <i>October 30, 1990</i>	Occupational License Fee	Revenue Department City of Gadsden P.O. Box 267 Gadsden, AL 25902-0267
	Jefferson County <i>January 12, 1988</i>	Occupational Tax	Tax Collector Jefferson County Courthouse A-100 North Annex 716 Richard Arrington Jr. Blvd. North Birmingham, AL 35203
	Macon County <i>November 20, 2000</i>	Occupational Tax	Ala Tax Inc. P.O. Box 830725 Birmingham, AL 35283-7274
COLORADO	City of Aurora <i>March 13, 2019</i>	City's Employee Occupational Privilege Tax	City Manager City of Aurora Tax and Licensing Finance Department 15151 E. Alameda Parkway Suite 5700 Aurora, CO 80012-1555
	Denver Manager of Revenue <i>(City and County)</i> <i>May 15, 1980</i>	Occupational Privilege Tax	Revenue and Sales Tax Section - Room 303 144 W. Colfax Avenue Denver, CO 80202
DELAWARE	City of Wilmington <i>July 1, 1977</i>	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 <i>1) November 7, 1989</i> <i>2) March 15, 2010</i>	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
	Bowling Green <i>March 4, 1994</i>	Occupation Tax	Finance and Data Processing City of Bowling Green P.O. Box 430 Bowling Green, KY 42102-0430
	City of Covington <i>July 1, 1977</i>	City Earnings Tax	Director of Finance 20 West Pike Street Covington, KY 41011
	City of Frankfort <i>June 25, 1987</i>	Occupation License Fee	Director of Finance P.O. Box 697 Frankfort, KY 40602
	City of Florence <i>1) February 11, 1988</i> <i>2) January 14, 2009</i>	1) City Payroll Tax 2) License Fee Tax	City of Florence Finance Department 8100 Ewing Boulevard Florence, KY 41042
	City of Louisville <i>September 3, 1980</i>	Occupational Taxes	Secretary-Treasurer Commissioners of the Sinking Fund 617 W. Jefferson Street Louisville, KY 40202
	City of Owensboro <i>March 3, 1992</i>	Occupational License Fee	Director of Finance 101 East 4th Street Owensboro, KY 42303
	City of Richmond <i>July 1, 1977</i>	City License Fee	Director of Finance P.O. Box 250 Richmond, KY 40476
	Jefferson County <i>August 29, 1977</i>	Occupation License Fee	Secretary-Treasurer Commissioners of the Sinking Fund 617 W. Jefferson Street Louisville, KY 40202
	Kenton County <i>June 2, 1981</i>	Occupational License Tax	Administrative Assistant Fiscal Court - 9th Floor 1840 Simon Kenton Way Kenton Chambers Covington, KY 41011
	Lexington-Fayette <i>July 1, 1977</i>	Occupation License Fee	Division of Tax Collection Lexington-Fayette Urban County Government

			Municipal Building 200 E. Main Street Lexington, KY 40507
	Madison County <i>October 5, 1987</i>	Occupational License Tax	Madison County Finance Occupational Tax Administrator P.O. Box 547 Richmond, KY 40476-0547
	McCracken County <i>February 19, 1987</i>	Occupational Privilege Tax	County Tax Administrator Courthouse P.O. Box 2658 Paducah, KY 42002-2658
	McCreary County <i>August 24, 2023</i>	Occupational License Tax	Tax Administrator P. O. Box 327 Whitley City, KY 42653
MICHIGAN	Battle Creek <i>July 1, 1977</i>	City Income Tax	Tax Administrator P.O. Box 1657 Battle Creek, MI 49016
	City of Detroit <i>July 1, 1977</i>	City Income Tax	Finance Department Income Tax Division Coleman A. Young Municipal Center 2 Woodward Avenue Suite 130 Detroit, MI 48226
	City of Flint <i>July 1, 1977</i>	City Income Tax	Income Tax Administrator Treasury Division 1101 S. Saginaw Street Flint, MI 48502
	City of Grand Rapids <i>July 1, 1977</i>	City Income Tax	Income Tax Administrator City Hall 300 Monroe Avenue, NW 3rd Floor Grand Rapids, MI 49503
	City of Lansing <i>July 1, 1977</i>	City Income Tax	Administrator City Income Tax 124 W. Michigan Avenue Lansing, MI 48933
	City of Pontiac <i>July 1, 1977</i>	City Income Tax	City of Pontiac Income Tax Division P. O. Box 530 Eaton Rapids, MI 48827-0530
	City of Saginaw <i>July 1, 1977</i>	City Income Tax	Income Tax Office 1315 S. Washington Avenue Suite 110 Saginaw, MI 48601
MISSOURI	City of Kansas City <i>July 1, 1977</i>	Earnings and Profits Tax	Revenue Division City Hall – 3 <sup>rd</sup> Floor 414 E. 12th Street Kansas City, MO 64106

	City of St. Louis <i>July 1, 1977</i>	City Income Tax	Office of the Treasurer 1200 Market Street City Hall, Room 220 St Louis, MO 63103-2874
NEW YORK	City of New York <i>July 1, 1977</i>	Personal Income on Residents and Earnings Tax on Nonresidents	NYC Department of Finance Correspondence Unit One Centre Street, 22nd Floor New York, NY 10007
OHIO	City of Akron <i>July 1, 1977</i>	City Income Tax	Tax Commissioner Division of Taxation 1 Cascade Plaza – 11 <sup>th</sup> Floor Akron, OH 44308
	City of Brecksville <i>July 1, 1977</i>	City Income Tax	Tax Administrator Regional Income Tax Agency 10107 Brecksville Road Brecksville, OH 44141
	City of Brook Park <i>January 1, 2002</i>	City Income Tax	Finance Director Finance Department 6161 Engle Road Brook Park, OH 44142
	City of Canton <i>July 1, 1977</i>	City Income Tax	Income Tax Director City of Canton P.O. Box 9940 Canton, OH 44711
	City of Cincinnati <i>July 1, 1977</i>	City Income Tax	Finance Department Income Tax Division 805 Central Avenue Suite 600 Cincinnati, OH 45202-5799
	City of Cleveland <i>July 1, 1977</i>	Municipal Income Tax	Department of Finance Division of Taxation CCA Municipal Income Tax 205 West Saint Clair Avenue Cleveland, OH 44113-1503
	City of Columbus <i>July 1, 1977</i>	City Income Tax	The City of Columbus Income Tax Division 77 N Front Street – 2nd Floor Columbus, OH 43215
	City of Dayton <i>July 1, 1977</i>	City Income Tax	Revenue Administration 101 W. Third Street Dayton, OH 45401
	City of Fairview Park <i>July 2, 1992</i>	Municipal Income Tax	Regional Income Tax Agency 10107 Brecksville Road Brecksville, OH 44141
	City of Heath <i>July 1, 1977</i>	City Income Tax	Tax Administrator Tax Department 1287 Hebron Road Heath, OH 43055

	City of Kettering <i>July 1, 1977</i>	City Income Tax	Tax Manager City of Kettering 3600 Shroyer Road Kettering, OH 45429
	City of Mansfield <i>July 1, 1977</i>	City Income Tax	City of Mansfield Income Tax Division P.O. Box 577 Mansfield, OH 44901
	City of Newark <i>June 9, 1989</i>	City Income Tax	City Treasurer Tax Department 40 W. Main Street Newark, OH 43055
	City of Oberlin <i>July 1, 1977</i>	City Income Tax	Department of Finance Oberlin City Hall 85 S. Main Street Oberlin, OH 44074
	City of Sharonville <i>July 1, 1977</i>	City Income Tax	Tax Administrator 11641 Chester Road Sharonville, OH 45246-2803
	City of Springfield <i>July 1, 1977</i>	Earned Income Tax	Income Tax Bureau City Hall 76 E High Street Springfield, OH 45502
	City of Toledo <i>July 1, 1977</i>	City Income Tax	Division of Taxation and Treasury One Government Center Suite 2070 Toledo, OH 43604
	City of Whitehall <i>July 1, 1977</i>	City Income Tax	Tax Commissioner 360 S. Yearling Road Whitehall, OH 43213
	City of Youngstown <i>July 1, 1977</i>	City Income Tax	Finance Department City Hall-3rd Floor 26 South Phelps Street Youngstown, OH 44503
OREGON	City of Eugene December 16, 2022	City's Community Safety Payroll Tax	Senior Tax Analyst City of Eugene 100 W. 10th Avenue, Suite 400, Eugene, OR 97401
PENNSYLVANIA	City of Erie <i>July 1, 1977</i>	1) City Income Tax 2) Occupation Privilege Tax	City Treasurer's Office 626 State St – Room 105 Erie PA 16501-1128
	City of Harrisburg <i>July 1, 1977</i>	1) Earned Income Tax	Capital Tax Collection Bureau 2301 N. Third Street Harrisburg, PA 17110
		2) Occupation Privilege Tax	

	City of Lancaster <i>July 1, 1977</i>	1) Earned Income Tax  2) Occupation Privilege Tax	1) Lancaster County Tax Collection Bureau 1845 William Penn Way Lancaster, PA 17601 2) Tax Manager Treasurer's Office 39 West Chestnut Street 1 <sup>st</sup> Floor Lancaster, PA 17608-1020
	City of Philadelphia <i>July 1, 1977</i>	City Wage Tax	Department of Revenue Municipal Services Building 1401 John F. Kennedy Blvd. Philadelphia, PA 19102
	City of Pittsburgh <i>July 1, 1977</i>	1) Occupation Tax 2) Municipal Tax	Department of Finance City-County Building-2 <sup>nd</sup> Floor 414 Grant Street Pittsburgh, PA 15219
	City of Reading <i>July 1, 1977</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Administrator City of Reading 815 Washington Street Reading, PA 19601
	City of Scranton <i>July 1, 1977</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Treasury Department 123 Wyoming Ave Scranton, PA 18503
	City of Wilkes Barre <i>1) July 1, 1977</i> <i>2) October 2, 1985</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Berkheimer Tax Innovation 15 Public Square-Suite 502 Wilkes Barre, PA 18701
	City of York <i>January 5, 1988</i>	Earned Income Tax	York Area Earned Income Tax Bureau 1405 N. Duke Street P.O. Box 15627 York, PA 17405-1584
	Bethlehem Township <i>June 22, 1992</i>	Earned Income Tax	Bethlehem Township Finance Office 4225 Easton Avenue Bethlehem, PA 18020
	Caln Township <i>1) April 26, 2005</i>  <i>2) July 1, 1977</i>	1) Earned Income Tax 1) Emergency and Municipal Services Tax  2) Occupation Privilege Tax	1) Earned Income Tax Collector Central Tax Bureau of PA., Inc. 253 Municipal Drive Thorndale, PA 19372 2) Tax Collector Caln Township Municipal Bldg. 253 Municipal Drive Thorndale, PA 19372

	Coolbaugh Township <i>October 1, 1986</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Berkheimer Tax Innovation 50 N. Seventh Street Bangor, PA 18013
	Fairview Township <i>July 1, 1977</i>	1) City Income Tax 2) Occupation Privilege Tax	Berkheimer Tax Innovation 3608 W. 26th Street - Suite 202 Erie, PA 16506
	Greene Township <i>April 1, 1983</i>	1) Earned Income Tax 2) Net Profits Tax	Greene Township Tax Collector 1145 Garver Lane P.O. Box 215 Scotland, PA 17254-0215
	Gregg Township <i>1) January 27, 1994 2) November 20, 2012</i>	1) Earned Income Tax 2) Local Services Tax	Gregg Township Gregg Township Tax Collector 18084 Russell Road Allenwood, PA 17810
	Hampden Township <i>July 1, 1977</i>	1) City Income Tax 2) Occupation Privilege Tax	County Tax Administrator Courthouse P.O. Box 2658 Paducah, KY 42002-2658
	Hanover Township <i>December 2, 1985</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Berkheimer Tax Innovation 50 North Seventh Street Bangor, PA 18013-1798
	Horsham Township <i>1) December 20, 1985  2) October 9, 1992</i>	1) Occupation Privilege Tax  2) Earned Income Tax	1) Tax Receiver Horsham Township 1025 Horsham Road Horsham, PA 19044 2) Central Tax Bureau of Pennsylvania, Inc Stony Creek Office Center Building #3 151 West Marshall Street Norristown, PA 19401
	Kelly Township <i>March 4, 1993</i>	Earned Income Tax	Tax Collector 5000 Crossroads Drive Lewisburg, PA 17837
	Marshall Township <i>March 8, 1982</i>	Occupation Privilege Tax	Keystone Collections Group 546 Wendel Road Irwin, PA 15642
	North Middleton Township <i>1) August 9, 1977 2) December 19, 1977</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Tax Collector 2051 Spring Road Carlisle, PA 17013
	Plains Township <i>July 1, 1977</i>	1) Earned Income Tax 2) Occupation Privilege Tax	Tax Collector Municipal Building 126 North Main Street Plains, PA 18705

	South Lebanon Township <i>September 8, 1980</i>	1) Occupational Privilege Tax 2) Earned Income Tax	Township Manager South Lebanon Township Bldg. 1800 S. Fifth Avenue Lebanon, PA 17042
	South Park Township <i>1) September 8, 1980</i>  <i>2) February 11, 2016</i>	1) Earned Income Tax  2) Local Services Tax	1) Jordan Tax Service, Inc. 102 Rahway Road McMurray, PA 15317 2) South Park Township 2675 Brownsville Road South Park, PA 15129
	Susquehanna Township <i>1) September 11, 1992</i> <i>2) August 16, 2007</i>	1) Occupation Privilege Tax 2) Emergency and Municipal Services Tax	Township Municipal Building, Lower Level 1900 Linglestown Road Harrisburg, PA 17110
	Tinicum Township <i>October 20, 2003</i>	Earned Income Tax	Board of Commissioners Tinicum Township 97 Wanamaker Avenue Essington, PA 19029
	Tredyffrin Township <i>August 31, 2011</i>	<i>Local Services Tax</i>	Finance Director Tredyffrin Township 1100 Duportail Road Berwyn, PA 19312-1079
	Warminster Township <i>1) January 15, 1979</i>  <i>2) May 9, 1990</i>	1) Occupation Privilege Tax  2) Earned Income Tax	1) Tax Collector 48 Swan Way, Suite #2 Warminster, PA 18974 2) Keystone Collections Group 546 Wendel Road Irwin, PA 15642
WEST VIRGINIA	City of Charleston <i>May 26, 2004</i>	City Service Fee	City Collector 915 Quarrier Street - Suit 4 Charleston, WV 25301
	City of Huntington <i>August 20, 2003</i>	City Service Fee	Office of the City of Attorney P.O. Box 1659 Huntington, WV 25701
	City of Parkersburg <i>October 13, 2011</i>	City Service User Fee	City Finance Director City of Parkersburg 1 Government Square P.O. Box 1627 Parkersburg, WV 26102

*Updated 10/26/2023*