

STATE OF OHIO
DEPARTMENT OF TAXATION
STATE OFFICE TOWER
P. O. BOX 530
COLUMBUS, OH 43216-0530

THE FOLLOWING OHIO POST OFFICES ARE IN COUNTIES THAT HAVE A TAX RATE EQUAL TO OR GREATER THAN 6%. THIS IS NOT AN ALL INCLUSIVE LIST. SALES INTO CITIES NOT LISTED MAY BE SUBJECT TO A HIGHER BRACKETED TAX RATE OR TO THE BRACKETED STATE TAX RATE OF 6%. SOME OHIO CITIES DO NOT APPEAR ON THIS LISTING BECAUSE THEY ARE NOT LARGE ENOUGH TO HAVE THEIR OWN POST OFFICES. THESE SMALLER CITIES ARE INCLUDED WITHIN THE JURISDICTION OF THE POST OFFICES OF LARGER NEIGHBORING CITIES. IN ORDER TO DETERMINE THE CORRECT TAX RATE FOR THOSE SMALL CITIES NOT LISTED, YOU MUST DETERMINE THE COUNTY IN WHICH THEY ARE LOCATED AND APPLY THE APPROPRIATE RATE. ANY QUESTIONS CONCERNING THIS LISTING SHOULD BE DIRECTED TO THIS OFFICE OR CALL 1-888-405-4039.

| POST OFFICE | ZIP CODE | COUNTY | % RATE | POST OFFICE | ZIP CODE | COUNTY | % RATE |
|---------------------|------------------|----------------|-------------|-----------------------|-------------------------|------------------|-------------|
| Aberdeen | 45101 | Brown | 7.25 | Brookville | 45309 | Montgomery | 7.50 |
| Ada | 45810 | Hardin | 7.00 | Brownsville | 43721 | Licking | 7.00 |
| Adams Mills | 43801 | Muskingum | 7.50 | Brunswick | 44212 | Medina | 6.50 |
| Adamsville | 43820 | Muskingum | 7.50 | Bryan | 43506 | Williams | 7.00 |
| Addison | 45610 | Gallia | 7.25 | Buchtel | 45716 | Athens | 7.25 |
| Addyston | 45001 | Hamilton | 7.00 | Buckeye Lake | 43008 | Licking | 7.00 |
| Adelphi | 43101 | Ross | 7.50 | Bucyrus | 44820 | Crawford | 7.50 |
| Adena | 43901 | Harrison | 7.50 | Buffalo | 43722 | Guernsey | 7.50 |
| Adrian | 44801 | Seneca | 7.00 | Burford | 45110 | Highland | 7.00 |
| Aid | 45645 | Lawrence | 7.50 | Burbank | 44214 | Wayne | 6.75 |
| Akron | 44301 thru 44399 | Summit | 6.75 | Burghill | 44404 | Trumbull | 7.00 |
| Albany | 45710 | Athens | 7.25 | Burgoon | 43407 | Sandusky | 7.00 |
| Alexandria | 43001 | Licking | 7.00 | Burkettsville | 45310 | Mercer | 7.00 |
| Alger | 45812 | Hardin | 7.00 | Burlington | 45680 | Lawrence | 7.50 |
| Alliance | 44601 | Stark | 6.50 | Burton | 44021 | Geauga | 6.50 |
| Alliedonia | 43902 | Belmont | 7.50 | Butler | 44822 | Richland | 7.50 |
| Allensville | 45651 | Vinton | 7.50 | Byesville | 43723 | Guernsey | 7.50 |
| Alpha | 45301 | Greene | 7.00 | Cable | 43009 | Champaign | 7.50 |
| Alvada | 44802 | Seneca | 7.00 | Cadiz | 43907 | Harrison | 7.50 |
| Alvordton | 43501 | Williams | 7.00 | Cairo | 45820 | Allen | 7.00 |
| Amanda | 43102 | Fairfield | 6.75 | Caldwell | 43724 | Noble | 7.50 |
| Amelia | 45102 | Clermont | 7.00 | Caledonia | 43314 | Marion | 7.00 |
| Amesville | 45711 | Athens | 7.25 | Cambridge | 43725 and 43750 | Guernsey | 7.50 |
| Amherst | 44001 | Lorain | 6.75 | Camden | 45311 | Preble | 7.50 |
| Amrin | 43002 | Franklin | 6.75 | Cameron | 43914 | Monroe | 7.50 |
| Amsden | 44803 | Seneca | 7.00 | Campbell | 44405 | Mahoning | 7.00 |
| Amsterdam | 43903 | Jefferson | 7.50 | Canal Fulton | 44614 | Stark | 6.50 |
| Andis | 45645 | Lawrence | 7.50 | Canal Winchester | 43110 | Franklin | 6.75 |
| Andover | 44003 | Ashtabula | 7.00 | Canfield | 44406 | Mahoning | 7.00 |
| Anna | 45302 | Shelby | 7.50 | Canton | 44701 thru 44799 | Stark | 6.50 |
| Ansonia | 45303 | Darke | 7.00 | Carbon Hill | 43111 | Hocking | 7.25 |
| Antioch | 43793 | Monroe | 7.50 | Cardington | 43315 | Morrow | 7.50 |
| Antwerp | 45813 | Paulding | 7.50 | Carey | 43316 | Wyandot | 7.00 |
| Apple Creek | 44606 | Wayne | 6.75 | Carroll | 43112 | Fairfield | 6.75 |
| Arcadia | 44804 | Hancock | 6.75 | Carrollton | 44615 | Carroll | 7.00 |
| Arcanum | 45304 | Darke | 7.00 | Carrothers | 44807 | Seneca | 7.00 |
| Archbold | 43502 | Fulton | 7.00 | Casstown | 45312 | Miami | 7.00 |
| Arlington | 45814 | Hancock | 6.75 | Castalia | 44824 | Erie | 7.00 |
| Armstrongs Mills | 43933 | Belmont | 7.50 | Catawba | 43010 | Clark | 7.00 |
| Ashland | 44805 | Ashland | 7.25 | Cecil | 45821 | Paulding | 7.50 |
| Ashley | 43003 | Delaware | 7.25 | Cedarville | 45314 | Greene | 7.00 |
| Ashtabula | 44004 and 45005 | Ashtabula | 7.00 | Celina | 45822 and 45826 | Mercer | 7.00 |
| Ashville | 43103 | Pickaway | 7.50 | Centerburg | 43011 | Knox | 7.00 |
| Athalia | 45669 | Lawrence | 7.50 | Centerville | 45458 and 45459 | Montgomery | 7.50 |
| Athens | 45701 | Athens | 7.25 | Chagrin Falls | 44022 | Cuyahoga | 8.00 |
| Atlanta | 43104 | Pickaway | 7.50 | Chagrin Falls | 44023 | Geauga | 6.50 |
| Attica | 44807 | Seneca | 7.00 | Chandlersville | 43727 | Muskingum | 7.50 |
| Atwater | 44201 | Portage | 7.25 | Chardon | 44024 | Geauga | 6.50 |
| Augusta | 44607 | Carroll | 7.00 | Charm | 44617 | Holmes | 7.00 |
| Austintown | 44515 | Mahoning | 7.00 | Chatfield | 44825 | Crawford | 7.50 |
| Aurora | 44202 | Portage | 7.25 | Chauncey | 45719 | Athens | 7.25 |
| Austinburg | 44010 | Ashtabula | 7.00 | Cherry Fork | 45618 | Adams | 7.50 |
| Ava | 43711 | Noble | 7.50 | Chesapeake | 45619 | Lawrence | 7.50 |
| Avon | 44011 | Lorain | 6.75 | Cheshire | 45620 | Gallia | 7.25 |
| Avon Lake | 44012 | Lorain | 6.75 | Chester | 45720 | Meigs | 7.00 |
| Bainbridge | 45612 | Ross | 7.50 | Chesterhill | 43728 | Morgan | 7.50 |
| Bakersville | 43803 | Coshocton | 7.00 | Chesterland | 44026 | Geauga | 6.50 |
| Baltic | 43804 | Tuscarawas | 7.00 | Chesterville | 43317 | Morrow | 7.50 |
| Baltimore | 43105 | Fairfield | 6.75 | Chillicothe | 45601 | Ross | 7.50 |
| Bannock | 43972 | Belmont | 7.50 | Chilo | 45112 | Clermont | 7.00 |
| Barberton | 44203 | Summit | 6.75 | Chippewa Lake | 44215 | Medina | 6.50 |
| Barlow | 45712 | Washington | 7.50 | Christiansburg | 45389 | Champaign | 7.50 |
| Barnesville | 43713 | Belmont | 7.50 | Cincinnati | 45201 thru 45299 | Hamilton | 7.00 |
| Bartlett | 45713 | Washington | 7.50 | Circleville | 43113 | Pickaway | 7.50 |
| Barton | 43905 | Belmont | 7.50 | Clarington | 43915 | Monroe | 7.50 |
| Bascom | 44809 | Seneca | 7.00 | Clark | 43810 | Coshocton | 7.00 |
| Batavia | 45103 | Clermont | 7.00 | Clarksburg | 43115 | Ross | 7.50 |
| Batesville | 43715 | Noble | 7.50 | Clarks Lake | 43143 | Pickaway | 7.50 |
| Bath | 44210 | Summit | 6.75 | Clarksville | 45113 | Clinton | 7.00 |
| Bay Village | 44140 | Cuyahoga | 8.00 | Clay Center | 43408 | Ottawa | 7.00 |
| Beach City | 44608 | Stark | 6.50 | Claysville | 43725 | Guernsey | 7.50 |
| Beachwood | 44122 | Cuyahoga | 8.00 | Clayton | 45315 | Montgomery | 7.50 |
| Beallsville | 43716 | Monroe | 7.50 | Cleveland | 44101 thru 44149 | Cuyahoga | 8.00 |
| Beaver | 45613 | Pike | 7.00 | | 44177 thru 44199 | Cuyahoga | 8.00 |
| Beavercreek | 45430 thru 45434 | Greene | 7.00 | Cleveland Hgts. | 44118 | Cuyahoga | 8.00 |
| Bedford | 44146 | Cuyahoga | 8.00 | Cleves | 45002 | Hamilton | 7.00 |
| Bedford Heights | 44128 and 44146 | Cuyahoga | 8.00 | Clifton | 45316 | Greene | 7.00 |
| Bellaire | 43906 | Belmont | 7.50 | Clinton | 44216 | Summit | 6.75 |
| Bellbrook | 45305 | Greene | 7.00 | Cloverdale | 45827 | Putnam | 7.25 |
| Belle Center | 43310 | Logan | 7.50 | Clyde | 43410 | Sandusky | 7.00 |
| Belle Valley | 43717 | Noble | 7.50 | Coal Grove | 45638 | Lawrence | 7.50 |
| Bellefontaine | 43311 | Logan | 7.50 | Coal Run | 45721 | Washington | 7.50 |
| Bellevue | 44811 | Huron | 7.50 | Coalton | 45621 | Jackson | 7.50 |
| Bellville | 44813 | Richland | 7.50 | Coldwater | 45828 | Mercer | 7.00 |
| Belmont | 43718 | Belmont | 7.50 | Colerain | 43916 | Belmont | 7.50 |
| Belmore | 45815 | Putnam | 7.25 | College Corner | 45003 | Butler | 6.50 |
| Beloit | 44609 | Mahoning | 7.00 | Collins | 44826 | Huron | 7.50 |
| Belpre | 45714 | Washington | 7.50 | Collinsville | 45004 | Butler | 6.50 |
| Benton Ridge | 45816 | Hancock | 6.75 | Colton | 43510 | Henry | 7.00 |
| Bentonville | 45105 | Adams | 7.50 | Columbiana | 44408 | Columbiana | 7.50 |
| Berea | 44017 | Cuyahoga | 8.00 | Columbia Station | 44028 | Lorain | 6.75 |
| Bergholz | 43908 | Jefferson | 7.50 | Columbus | 43068 | Fairfield | 7.00 |
| Berkey | 43504 | Lucas | 7.25 | Columbus | 43201 thru 43299 | Franklin | 6.75 |
| Berlin | 44610 | Holmes | 7.00 | Columbus Grove | 45830 | Putnam | 7.25 |
| Berlin Center | 44401 | Mahoning | 7.00 | Commercial Point | 43116 | Pickaway | 7.50 |
| Berlin Heights | 44814 | Erie | 7.00 | Conesville | 43811 | Coshocton | 7.00 |
| Bethel | 45106 | Clermont | 7.00 | Conneaut | 44030 | Ashtabula | 7.00 |
| Bethesda | 43719 | Belmont | 7.50 | Conover | 45317 | Miami | 7.00 |
| Bettsville | 44815 | Seneca | 7.00 | Continental | 45831 and 45837 | Putnam | 7.25 |
| Beverly | 45715 | Washington | 7.50 | Convoys | 45832 | Van Wert | 7.50 |
| Bexley | 43209 | Franklin | 6.75 | Coolville | 45723 | Athens | 7.25 |
| Bidwell | 45614 | Gallia | 7.25 | Corning | 45730 | Perry | 7.00 |
| Big Prairie | 44611 | Holmes | 7.00 | Corryville | 45619 | Lawrence | 7.50 |
| Birmingham | 44816 | Erie | 7.00 | Cortland | 44410 | Trumbull | 7.00 |
| Blackfork | 45615 | Lawrence | 7.50 | Coryville | 45638 | Lawrence | 7.50 |
| Blacklick | 43004 | Franklin | 6.75 | Coshocton | 43812 | Coshocton | 7.00 |
| Bladensburg | 43005 | Knox | 7.00 | Covington | 45318 | Miami | 7.00 |
| Blaine | 43909 | Belmont | 7.50 | Creola | 45622 | Vinton | 7.50 |
| Blakeslee | 43505 | Williams | 7.00 | Crestline | 44827 | Crawford | 7.50 |
| Blanchester | 45107 | Clinton | 7.00 | Creston | 44217 | Wayne | 6.75 |
| Blissfield | 43805 | Coshocton | 7.00 | Crooksville | 43731 | Perry | 7.00 |
| Bloomdale | 44817 | Woods | 7.00 | Croton | 43013 | Licking | 7.00 |
| Bloomington | 43106 | Fayette | 7.00 | Crown City | 45623 | Gallia | 7.25 |
| Bloomingtondale | 43910 | Jefferson | 7.50 | Cuba | 45114 | Clinton | 7.00 |
| Bloomville | 44818 | Seneca | 7.00 | Cumberland | 43732 | Guernsey | 7.50 |
| Blue Ash | 45242 | Hamilton | 7.00 | Curtice | 43412 | Ottawa | 7.00 |
| Blue Creek | 45616 | Adams | 7.50 | Custar | 43511 | Wood | 7.00 |
| Blue Rock | 43720 | Muskingum | 7.50 | Cutler | 45724 | Washington | 7.50 |
| Bluffton | 45817 | Allen | 7.00 | Cuyahoga Falls | 44221 thru 44224 | Summit | 6.75 |
| Boardman | 44512 and 44513 | Mahoning | 7.00 | Cygnets | 43413 | Wood | 7.00 |
| Bolivar | 44612 | Tuscarawas | 7.00 | Cynthiana | 45624 | Pike | 7.00 |
| Botkins | 45306 | Shelby | 7.50 | Dalton | 44618 | Wayne | 6.75 |
| Bourneville | 45617 | Ross | 7.50 | Damascus | 44619 | Mahoning | 7.00 |
| Bowerston | 44695 | Harrison | 7.50 | Danville | 43014 | Knox | 7.00 |
| Bowersville | 45307 | Greene | 7.00 | Darbyville | 43136 | Pickaway | 7.50 |
| Bowling Green | 43402 and 43403 | Wood | 7.00 | Dayton | 45401 thru 45499 | Montgomery | 7.50 |
| Bradford | 45308 | Miami | 7.00 | Decatur | 45115 | Brown | 7.25 |
| Bradner | 43406 | Wood | 7.00 | Deerfield | 44411 | Portage | 7.25 |
| Bradrick | 45619 | Lawrence | 7.50 | Deering | 45638 | Lawrence | 7.50 |
| Branch Hill | 45108 | Clermont | 7.00 | Deersville | 44693 | Harrison | 7.50 |
| Brecksville | 44141 | Cuyahoga | 8.00 | Defiance | 43512 | Defiance | 7.00 |
| Bremen | 43107 | Fairfield | 6.75 | DeGraff | 43318 | Logan | 7.50 |
| Brewster | 44613 | Stark | 6.50 | Delaware | 43015 | Delaware | 7.25 |
| Brice | 43109 | Franklin | 6.75 | Delphos | 45833 | Allen | 7.00 |
| Bridgeport | 43912 | Belmont | 7.50 | Dellroy | 44620 | Carroll | 7.00 |
| Brilliant | 43913 | Jefferson | 7.50 | Delta | 43515 | Fulton | 7.00 |
| Brinkhaven | 43006 | Knox | 7.00 | Dennison | 44621 | Tuscarawas | 7.00 |
| Bristolville | 44402 | Trumbull | 7.00 | Derby | 43117 | Pickaway | 7.50 |
| Broadview Hgts. | 44147 | Cuyahoga | 8.00 | Derwent | 43733 | Guernsey | 7.50 |
| Broadway | 43007 | Union | 7.00 | Deshler | 43516 | Henry | 7.00 |
| Brookfield | 44403 | Trumbull | 7.00 | Dexter | 45741 | Meigs | 7.00 |
| Brooklyn | 44144 | Cuyahoga | 8.00 | Dexter City | 45727 | Noble | 7.50 |
| Brook Park | 44142 | Cuyahoga | 8.00 | Diamond | 44412 | Portage | 7.25 |

| POST OFFICE | ZIP CODE | COUNTY | % RATE | POST OFFICE | ZIP CODE | COUNTY | % RATE |
|--------------------|------------------------|----------------|-------------|---------------------|------------------|--------------|-------------|
| Dillonvale | 43917 | Jefferson | 7.50 | Hayesville | 44838 | Ashland | 7.25 |
| Dola | 45835 | Hardin | 7.00 | Heath | 43055 | Licking | 7.00 |
| Donnelsville | 45319 | Clark | 7.00 | Hebron | 43025 | Licking | 7.00 |
| Dorset | 44032 | Ashtabula | 7.00 | Hecia | 45638 | Lawrence | 7.50 |
| Dover | 44622 | Tuscarawas | 7.00 | Helena | 43435 | Sandusky | 7.00 |
| Doylestown | 44230 | Wayne | 6.75 | Hemlock | 43730 | Perry | 7.00 |
| Dresden | 43821 | Muskingum | 7.50 | Hendrysburg | 43744 | Belmont | 7.50 |
| Dublin | 43016 and 43017 | Franklin | 6.75 | Hicksville | 43526 | Defiance | 7.00 |
| Dunbridge | 43414 | Wood | 7.00 | Higginsport | 45131 | Brown | 7.25 |
| Duncan Falls | 43734 | Muskingum | 7.50 | Highland | 45132 | Highland | 7.00 |
| Dundas | 45625 | Vinton | 7.50 | Highland Hgts. | 44124 | Cuyahoga | 8.00 |
| Dundee | 44624 | Tuscarawas | 7.00 | Hilliard | 43026 | Franklin | 6.75 |
| Dunkirk | 45836 | Hardin | 7.00 | Hillsboro | 45133 | Highland | 7.00 |
| Duvals | 43137 | Pickaway | 7.50 | Hinckley | 44233 | Medina | 6.50 |
| East Claridon | 44033 | Geauga | 6.50 | Hiram | 44234 | Portage | 7.25 |
| East Cleveland | 44112 | Cuyahoga | 8.00 | Hockingport | 45739 | Athens | 7.25 |
| East Fultonham | 43735 | Muskingum | 7.50 | Holgate | 43527 | Henry | 7.00 |
| Eastlake | 44095 and 44097 | Lake | 6.75 | Holland | 43528 | Lucas | 7.25 |
| East Liberty | 43319 | Logan | 7.50 | Hollansburg | 45332 | Darke | 7.00 |
| East Liverpool | 43920 | Columbiana | 7.50 | Holloway | 43985 | Belmont | 7.50 |
| East Orwell | 44076 | Ashtabula | 7.00 | Holmesville | 44633 | Holmes | 7.00 |
| East Palestine | 44413 | Columbiana | 7.50 | Homer | 43027 | Licking | 7.00 |
| East Ringgold | 43113 | Pickaway | 7.50 | Homerville | 44325 | Medina | 6.50 |
| East Sparta | 44626 | Stark | 6.50 | Homeworth | 44634 | Columbiana | 7.50 |
| East Springfield | 43925 | Jefferson | 7.50 | Hooven | 45033 | Hamilton | 7.00 |
| Eaton | 45320 | Preble | 7.50 | Hopedale | 43976 | Harrison | 7.50 |
| Edenton | 45117 | Clermont | 7.00 | Hopewell | 43746 | Muskingum | 7.50 |
| Edgerton | 43517 | Williams | 7.00 | Houston | 45333 | Shelby | 7.50 |
| Edison | 43320 | Morrow | 7.50 | Howard | 43028 | Knox | 7.00 |
| Edon | 43518 | Williams | 7.00 | Hoyville | 43529 | Wood | 7.00 |
| Eldorado | 45321 | Preble | 7.50 | Hubbard | 44425 | Trumbull | 7.00 |
| Elgin | 45838 | Van Wert | 7.50 | Huber Hgts. | 45424 | Montgomery | 7.50 |
| Elkton | 44415 | Columbiana | 7.50 | Hudson | 44236 | Summit | 6.75 |
| Ellisonville | 45638 | Lawrence | 7.50 | Huntsburg | 44046 | Geauga | 6.50 |
| Ellsworth | 44416 | Mahoning | 7.00 | Huntsville | 43324 | Logan | 7.50 |
| Elmore | 43416 | Ottawa | 7.00 | Huron | 44839 | Erie | 7.00 |
| Elyria | 44035 thru 44039 | Lorain | 6.75 | Iberia | 43325 | Morrow | 7.50 |
| Empire | 43926 | Jefferson | 7.50 | Independence | 44131 | Cuyahoga | 8.00 |
| Englewood | 45322 | Montgomery | 7.50 | Irondale | 43932 | Jefferson | 7.50 |
| Enon | 45323 | Clark | 7.00 | Ironton | 45638 | Lawrence | 7.50 |
| Era | 43143 | Pickaway | 7.50 | Irwin | 43029 | Union | 7.00 |
| Etna | 43018 | Licking | 7.00 | Isle Saint George | 43436 | Ottawa | 7.00 |
| Euclid | 44117 and 44119 | Cuyahoga | 8.00 | Jackson | 45640 | Jackson | 7.50 |
| Evansport | 43519 | Defiance | 7.00 | Jackson Center | 45334 | Shelby | 7.50 |
| Ewington | 45627 | Gallia | 7.25 | Jacksonstown | 43030 | Licking | 7.00 |
| Fairborn | 45324 and 45431 | Greene | 7.00 | Jacksonville | 45740 | Athens | 7.25 |
| Fairfield | 45011 and 45014 | Butler | 6.50 | Jacobstown | 43933 | Belmont | 7.50 |
| Fairlawn | 44313 | Summit | 6.75 | Jamestown | 45335 | Greene | 7.00 |
| Fairpoint | 43927 | Belmont | 7.50 | Jasper | 45642 | Pike | 7.00 |
| Fairview | 43736 | Guernsey | 7.50 | Jefferson | 44047 | Ashtabula | 7.00 |
| Fairview Park | 44126 | Cuyahoga | 8.00 | Jefferson Estates | 43113 | Pickaway | 7.50 |
| Farmdale | 44417 | Trumbull | 7.00 | Jeffersonville | 43128 | Fayette | 7.00 |
| Farmer | 43520 | Defiance | 7.00 | Jeromesville | 44840 | Ashland | 7.25 |
| Fayette | 43521 | Fulton | 7.00 | Jerry City | 43437 | Wood | 7.00 |
| Fayetteville | 45118 | Brown | 7.25 | Jerusalem | 43747 | Monroe | 7.50 |
| Feesburg | 45119 | Brown | 7.25 | Jewell | 43530 | Defiance | 7.00 |
| Felicity | 45120 | Clermont | 7.00 | Jewett | 43986 | Harrison | 7.50 |
| Findlay | 45839 and 45840 | Hancock | 6.75 | Johnstown | 43031 | Licking | 7.00 |
| Five Points | 43143 | Pickaway | 7.50 | Junction City | 43748 | Perry | 7.00 |
| Flat Rock | 44828 | Seneca | 7.00 | Kalida | 45853 | Putnam | 7.25 |
| Fleming | 45729 | Washington | 7.50 | Kansas | 44841 | Seneca | 7.00 |
| Fletcher | 45326 | Miami | 7.00 | Keene | 43828 | Coshocton | 7.00 |
| Flushing | 43977 | Belmont | 7.50 | Kellys Island | 43438 | Erie | 7.00 |
| Fly | 45767 | Monroe | 7.50 | Kensington | 44427 | Columbiana | 7.50 |
| Forest | 45843 | Hardin | 7.00 | Kent | 44240 and 44243 | Portage | 7.25 |
| Forestdale | 45638 | Lawrence | 7.50 | Kenton | 43326 | Hardin | 7.00 |
| Forest Park | 45240 | Hamilton | 7.00 | Kerr | 45643 | Gallia | 7.25 |
| Fort Jennings | 45844 | Putnam | 7.25 | Kettering | 45429 | Montgomery | 7.50 |
| Fort Laramie | 45845 | Shelby | 7.50 | Kettlersville | 45336 | Shelby | 7.50 |
| Fort Recovery | 45846 | Mercer | 7.00 | Kidron | 44636 | Wayne | 6.75 |
| Fort Seneca | 44883 | Seneca | 7.00 | Kilbourne | 43032 | Delaware | 7.25 |
| Fostoria | 44830 | Seneca | 7.00 | Killbuck | 44637 | Holmes | 7.00 |
| Fowler | 44418 | Trumbull | 7.00 | Kimbolton | 43749 | Guernsey | 7.50 |
| Fox | 43113 | Pickaway | 7.50 | Kings Mills | 45034 | Warren | 7.00 |
| Frankfort | 45628 | Ross | 7.50 | Kingston | 45644 | Ross | 7.50 |
| Franklin | 45005 | Warren | 7.00 | Kingsville | 44048 | Ashtabula | 7.00 |
| Franklin Furnace | 45629 | Scioto | 7.50 | Kinsman | 44428 | Trumbull | 7.00 |
| Frazeesburg | 43822 | Muskingum | 7.50 | Kipling | 43750 | Guernsey | 7.50 |
| Fredericktown | 43019 | Knox | 7.00 | Kipton | 44049 | Lorain | 6.75 |
| Fredericksburg | 44627 | Wayne | 6.75 | Kirby | 43330 | Wyandot | 7.00 |
| Freeport | 43973 | Guernsey | 7.50 | Kirkland | 44094 | Lake | 6.75 |
| Fremont | 43420 | Sandusky | 7.00 | Kirkersville | 43033 | Licking | 7.00 |
| Fresno | 43824 | Coshocton | 7.00 | Kitts Hill | 45645 | Lawrence | 7.50 |
| Friendship | 43630 | Scioto | 7.50 | Knollwood Village | 43113 | Pickaway | 7.50 |
| Fulton | 43321 | Morrow | 7.50 | Kunkle | 43531 | Williams | 7.00 |
| Fultonham | 43738 | Muskingum | 7.50 | Lacarne | 43439 | Ottawa | 7.00 |
| Gahanna | 43230 | Franklin | 6.75 | Lafferty | 43951 | Belmont | 7.50 |
| Galena | 43021 | Delaware | 7.25 | Lagrange | 44050 | Lorain | 6.75 |
| Galion | 44833 | Crawford | 7.50 | La Grange | 45638 | Lawrence | 7.50 |
| Gallipolis | 45631 | Gallia | 7.25 | Laings | 43752 | Monroe | 7.50 |
| Galloway | 43119 | Franklin | 6.75 | Lake Milton | 44429 | Mahoning | 7.00 |
| Gambier | 43022 | Knox | 7.00 | Lakemore | 44250 | Summit | 6.75 |
| Garrettsville | 44231 | Portage | 7.25 | Lakeside-Marblehead | 43440 | Ottawa | 7.00 |
| Garfield Hgts. | 44125 | Cuyahoga | 8.00 | Lakeview | 43331 | Logan | 7.50 |
| Gates Mills | 44040 | Cuyahoga | 8.00 | Lakeville | 44638 | Holmes | 7.00 |
| Geneva | 44041 | Ashtabula | 7.00 | Lakewood | 44107 | Cuyahoga | 8.00 |
| Genoa | 43430 | Ottawa | 7.00 | Lancaster | 43130 | Fairfield | 6.75 |
| Georgetown | 45121 | Brown | 7.25 | Langsville | 45741 | Meigs | 7.00 |
| Germantown | 45325 and 45327 | Montgomery | 7.50 | Lansing | 43934 | Belmont | 7.50 |
| Gettysburg | 45328 | Darke | 7.00 | La Rue | 43332 | Marion | 7.00 |
| Gibsonburg | 43431 | Sandusky | 7.00 | Latham | 45646 | Pike | 7.00 |
| Gilboa | 45847 | Putnam | 7.25 | Latty | 45855 | Paulding | 7.50 |
| Girard | 44420 | Trumbull | 7.00 | Laura | 45337 | Miami | 7.00 |
| Glandorf | 45848 | Putnam | 7.25 | Laurelville | 43135 | Hocking | 7.25 |
| Glencoe | 43928 | Belmont | 7.50 | Leavittsburg | 44430 | Trumbull | 7.00 |
| Glenford | 43739 | Perry | 7.00 | Lebanon | 45036 | Warren | 7.00 |
| Glenmont | 44628 | Holmes | 7.00 | Leesburg | 45135 | Highland | 7.00 |
| Glouster | 45732 | Athens | 7.25 | Lees Creek | 45138 | Clinton | 7.00 |
| Gnadenhutten | 44629 | Tuscarawas | 7.00 | Leesville | 44639 | Carroll | 7.00 |
| Gordon | 45329 | Darke | 7.00 | Leetonia | 44431 | Columbiana | 7.50 |
| Goshen | 45122 | Clermont | 7.00 | Leipsic | 45856 | Putnam | 7.25 |
| Grafton | 44044 | Lorain | 6.75 | Lemoyne | 43441 | Wood | 7.00 |
| Grand Rapids | 43522 | Wood | 7.00 | Lewisburg | 45338 | Preble | 7.50 |
| Grand River | 44045 | Lake | 6.75 | Lewis Center | 43035 | Delaware | 7.25 |
| Grandview Hgts. | 43212 | Franklin | 6.75 | Lewistown | 43333 | Logan | 7.50 |
| Granville | 43023 | Licking | 7.00 | Lewisville | 43754 | Monroe | 7.50 |
| Gratiot | 43740 | Licking | 7.00 | Liberty Center | 43532 | Henry | 7.00 |
| Gratis | 45330 | Preble | 7.50 | Lima | 45801 thru 45809 | Allen | 7.00 |
| Graysville | 45734 | Monroe | 7.50 | Limaville | 44640 | Stark | 6.50 |
| Graytown | 43432 | Ottawa | 7.00 | Lindsey | 43442 | Sandusky | 7.00 |
| Green Camp | 43322 | Marion | 7.00 | Lisbon | 44432 | Columbiana | 7.50 |
| Greenfield | 45123 | Highland | 7.00 | Litchfield | 44253 | Medina | 6.50 |
| Greenford | 44422 | Mahoning | 7.00 | Lithopolis | 43136 | Fairfield | 6.75 |
| Greensburg | 44232 | Summit | 6.75 | Little Hocking | 45742 | Washington | 7.50 |
| Green Springs | 44836 | Seneca | 7.00 | Little Walnut | 43113 | Pickaway | 7.50 |
| Green Town | 44630 | Stark | 6.50 | Lockbourne | 43137 | Franklin | 6.75 |
| Greenville | 45331 | Darke | 7.00 | Lodi | 44254 | Medina | 6.50 |
| Greenwich | 44837 | Huron | 7.50 | Logan | 43138 | Hocking | 7.25 |
| Grove City | 45123 | Franklin | 6.75 | Logan Elm Village | 43113 | Pickaway | 7.50 |
| Groveport | 43125 | Franklin | 6.75 | London | 43140 | Madison | 7.25 |
| Grover Hill | 45849 | Paulding | 7.50 | Londonderry | 45647 | Ross | 7.50 |
| Guernsey | 43741 | Guernsey | 7.50 | Long Bottom | 45743 | Meigs | 7.00 |
| Guysville | 45735 | Athens | 7.25 | Lorain | 44050 thru 44055 | Lorain | 6.75 |
| Gypsum | 43433 | Ottawa | 7.00 | Lore City | 43755 | Guernsey | 7.50 |
| Hallesville | 45633 | Ross | 7.50 | Loudonville | 44842 | Ashland | 7.25 |
| Hamden | 45634 | Vinton | 7.50 | Louisville | 44641 | Stark | 6.50 |
| Hammersville | 45130 | Brown | 7.25 | Loveland | 45140 | Hamilton | 7.00 |
| Hamilton | 45011 thru 45026 | Butler | 6.50 | Lowell | 45744 | Washington | 7.50 |
| Hamler | 43524 | Henry | 7.00 | Lowellville | 44436 | Mahoning | 7.00 |
| Hammondsville | 43930 | Jefferson | 7.50 | Lower Salem | 45745 | Washington | 7.50 |
| Hanging Rock | 45635 | Lawrence | 7.50 | Lucas | 44843 | Richland | 7.50 |
| Hannibal | 43931 | Monroe | 7.50 | Lucasville | 45648 | Scioto | 7.50 |
| Hanovertown | 44423 | Columbiana | 7.50 | Luckey | 43443 | Wood | 7.00 |
| Harbor View | 43434 | Lucas | 7.25 | Ludlow Falls | 45339 | Miami | 7.00 |
| Harpster | 43323 | Wyandot | 7.00 | Lynchburg | 45142 | Highland | 7.00 |
| Harrisburg | 43126 | Franklin | 6.75 | Lyndhurst | 44124 | Cuyahoga | 8.00 |
| Harrison | 45030 | Hamilton | 7.00 | Lynx | 45650 | Adams | 7.50 |
| Harrisville | 43974 | Harrison | 7.50 | Lyons | 43533 | Fulton | 7.00 |
| Harrod | 45850 | Allen | 7.00 | Macedonia | 44056 | Summit | 6.75 |
| Hartford | 44424 | Trumbull | 7.00 | Macksburg | 45746 | Washington | 7.50 |
| Hartsville | 44632 | Stark | 6.50 | Madison | 44057 | Lake | 6.75 |
| Harveysbury | 45032 | Warren | 7.00 | Magnetic Springs | 43036 | Union | 7.00 |
| Haskins | 43525 | Wood | 7.00 | Magnolia | 44643 | Stark | 6.50 |
| Haverhill | 45636 | Scioto | 7.50 | Maineville | 45039 | Warren | 7.00 |
| Haviland | 45851 | Paulding | 7.50 | Malaga | 43757 | Monroe | 7.50 |
| Haydenville | 43127 | Hocking | 7.25 | Malinta | 43535 | Henry | 7.00 |

| POST OFFICE | ZIP CODE | COUNTY | % RATE | POST OFFICE | ZIP CODE | COUNTY | % RATE |
|-----------------------|-------------------------|------------------|-------------|------------------------|-----------------|------------------|-------------|
| Malta | 43758 | Morgan | 7.50 | New Washington | 44854 | Crawford | 7.50 |
| Malvern | 44644 | Carroll | 7.00 | New Waterford | 44445 | Columbiana | 7.50 |
| Manchester | 45144 | Adams | 7.50 | Ney | 43549 | Defiance | 7.00 |
| Mansfield | 44901 thru 44907 | Richland | 7.50 | Niles | 44446 | Trumbull | 7.00 |
| Mantua | 44255 | Portage | 7.25 | North Baltimore | 45872 | Wood | 7.00 |
| Maple Hgts. | 44137 | Cuyahoga | 8.00 | North Bend | 45052 | Hamilton | 7.00 |
| Maplewood | 45340 | Shelby | 7.50 | North Benton | 44449 | Mahoning | 7.00 |
| Marathon | 45145 | Clermont | 7.00 | North Bloomfield | 44450 | Trumbull | 7.00 |
| Marengo | 43334 | Morrow | 7.50 | North Fairfield | 44855 | Huron | 7.50 |
| Mark Center | 43536 | Defiance | 7.00 | Northfield | 44067 | Summit | 6.75 |
| Maria Stein | 45860 | Mercer | 7.00 | North Georgetown | 44665 | Columbiana | 7.50 |
| Marietta | 45750 | Washington | 7.50 | North Hampton | 45349 | Clark | 7.00 |
| Marion | 43301 and 43302 | Marion | 7.00 | North Jackson | 44451 | Mahoning | 7.00 |
| Marshallville | 44645 | Wayne | 6.75 | North Kingsville | 44068 | Ashtabula | 7.00 |
| Martel | 43335 | Marion | 7.00 | North Lawrence | 44666 | Stark | 6.50 |
| Martin | 43445 | Ottawa | 7.00 | North Lewisburg | 43060 | Champaign | 7.50 |
| Martinsburg | 43037 | Knox | 7.00 | North Lima | 44452 | Mahoning | 7.00 |
| Martins Ferry | 43935 | Belmont | 7.50 | North Olmsted | 44070 | Cuyahoga | 8.00 |
| Martinsville | 45146 | Clinton | 7.00 | Northridge | 45414 | Montgomery | 7.50 |
| Marysville | 43040 and 43041 | Union | 7.00 | North Ridgeville | 44035 and 44039 | Lorain | 6.75 |
| Mason | 45040 | Warren | 7.00 | North Robinson | 44856 | Crawford | 7.50 |
| Massillon | 44646 thru 44648 | Stark | 6.50 | North Royalton | 44133 | Cuyahoga | 8.00 |
| Masury | 44438 | Trumbull | 7.00 | North Star | 45350 | Darke | 7.00 |
| Maumee | 43537 | Lucas | 7.25 | Northrup | 45655 | Gallia | 7.25 |
| Maximo | 44650 | Stark | 6.50 | Norwalk | 44857 | Huron | 7.50 |
| Mayfield | 44143 | Cuyahoga | 8.00 | Norwich | 43767 | Muskingum | 7.50 |
| Mayfield Hgts. | 44124 | Cuyahoga | 8.00 | Nova | 44859 | Ashland | 7.25 |
| Maynard | 43937 | Belmont | 7.50 | Novelty | 44072 and 44073 | Geauga | 6.50 |
| McArthur | 45651 | Vinton | 7.50 | Oak Harbor | 43449 | Ottawa | 7.00 |
| McClure | 43534 | Henry | 7.00 | Oak Hill | 45656 | Jackson | 7.50 |
| McComb | 45858 | Hancock | 6.75 | Oakwood | 45873 | Paulding | 7.50 |
| McConnelsville | 43756 | Morgan | 7.50 | Oberlin | 44074 | Lorain | 6.75 |
| McCutchenville | 44844 | Wyandot | 7.00 | Obetz | 43207 | Franklin | 6.75 |
| McDermott | 45652 | Scioto | 7.50 | Oceola | 44860 | Crawford | 7.50 |
| McDonald | 44437 | Trumbull | 7.00 | Ohio City | 45874 | Van Wert | 7.50 |
| McGuffey | 45859 | Hardin | 7.00 | Okona | 43550 | Henry | 7.00 |
| Mechanicsburg | 43044 | Champaign | 7.50 | Old Fort | 44861 | Seneca | 7.00 |
| Mechanicsstown | 44651 | Carroll | 7.00 | Old Washington | 43768 | Guernsey | 7.50 |
| Medina | 44256 and 44258 | Medina | 6.50 | Olmsted Falls | 44138 | Cuyahoga | 8.00 |
| Medway | 45341 | Clark | 7.00 | Ontario | 44862 | Richland | 7.50 |
| Melmore | 44845 | Seneca | 7.00 | Orangeville | 44453 | Trumbull | 7.00 |
| Melrose | 45861 and 45873 | Paulding | 7.50 | Oregon | 43616 and 43618 | Lucas | 7.25 |
| Mendon | 45862 | Mercer | 7.00 | Oregonia | 45054 | Warren | 7.00 |
| Mentor | 44060 and 44061 | Lake | 6.75 | Orient | 43146 | Pickaway | 7.50 |
| Mesopotamia | 44439 | Trumbull | 7.00 | Orrville | 44667 | Wayne | 6.75 |
| Metomora | 43540 | Fulton | 7.00 | Orwell | 44076 | Ashtabula | 7.00 |
| Miamisburg | 45342 and 45343 | Montgomery | 7.50 | Osgood | 45351 | Darke | 7.00 |
| Miamitown | 45041 | Hamilton | 7.00 | Ostrander | 43061 | Delaware | 7.25 |
| Miamiville | 45147 | Clermont | 7.00 | Ottawa | 45875 | Putnam | 7.25 |
| Middle Bass | 43446 | Ottawa | 7.00 | Ottawa Hills | 43606 | Lucas | 7.25 |
| Middlebranch | 44652 | Stark | 6.50 | Ottoville | 45876 | Putnam | 7.25 |
| Middleburg | 43336 | Logan | 7.50 | Otway | 45657 | Scioto | 7.50 |
| Middleburg Hgts. | 44130 | Cuyahoga | 8.00 | Overpeck | 45055 | Butler | 6.50 |
| Middlefield | 44062 | Geauga | 6.50 | Owensville | 45160 | Clermont | 7.00 |
| Middle Point | 45863 | Van Wert | 7.50 | Oxford | 45056 | Butler | 6.50 |
| Middleport | 45760 | Meigs | 7.00 | Painsville | 44077 | Lake | 6.75 |
| Middletown | 45042 thru 45044 | Butler | 6.50 | Palestine | 45352 | Darke | 7.00 |
| Midland | 45148 | Clinton | 7.00 | Pandora | 45877 | Putnam | 7.25 |
| Midvale | 44653 | Tuscarawas | 7.00 | Parkman | 44080 | Geauga | 6.50 |
| Milan | 44846 | Erie | 7.00 | Paris | 44669 | Stark | 6.50 |
| Milford | 45150 | Clermont | 7.00 | Parma | 44129 and 44134 | Cuyahoga | 8.00 |
| Milford Center | 43045 | Union | 7.00 | Parma Hgts. | 44130 | Cuyahoga | 8.00 |
| Millbury | 43447 | Wood | 7.00 | Pataskala | 43062 | Licking | 7.00 |
| Milledgeville | 43142 | Fayette | 7.00 | Patriot | 45658 | Gallia | 7.25 |
| Miller | 45623 | Lawrence | 7.50 | Paulding | 45879 | Paulding | 7.50 |
| Miller City | 45864 | Putnam | 7.25 | Payne | 45880 | Paulding | 7.50 |
| Millersburg | 44654 | Holmes | 7.00 | Pedro | 45659 | Lawrence | 7.50 |
| Millersport | 43046 | Fairfield | 6.75 | Peebles | 45660 | Adams | 7.50 |
| Millfield | 45761 | Athens | 7.25 | Pemberton | 45353 | Shelby | 7.50 |
| Millport | 43103 | Pickaway | 7.50 | Pemberville | 43450 | Wood | 7.00 |
| Milton Center | 43541 | Wood | 7.00 | Peninsula | 44264 | Summit | 6.75 |
| Mineral City | 44656 | Tuscarawas | 7.00 | Pennsville | 43770 | Morgan | 7.50 |
| Mineral Ridge | 44440 | Trumbull | 7.00 | Pepper Pike | 44124 | Cuyahoga | 8.00 |
| Minerva | 44657 | Stark | 6.50 | Perry | 44081 | Lake | 6.75 |
| Minford | 45653 | Scioto | 7.50 | Perrysburg | 43551 and 43552 | Wood | 7.00 |
| Mingo | 43047 | Champaign | 7.50 | Perryville | 44864 | Ashland | 7.25 |
| Mingo Junction | 43938 | Jefferson | 7.50 | Petersburg | 44454 | Mahoning | 7.00 |
| Minster | 45865 | Auglaize | 7.50 | Pettisville | 43553 | Fulton | 7.00 |
| Mogadore | 44260 | Summit | 6.75 | Phillipsburg | 45354 | Montgomery | 7.50 |
| Mogadore | 44260 | Portage | 7.25 | Philo | 43771 | Muskingum | 7.50 |
| Monclova | 43542 | Lucas | 7.25 | Pickerington | 43147 | Fairfield | 6.75 |
| Monroe | 45050 | Butler | 6.50 | Piedmont | 43983 | Harrison | 7.50 |
| Monroeville | 44847 | Huron | 7.50 | Pierpont | 44082 | Ashtabula | 7.00 |
| Montezuma | 45866 | Mercer | 7.00 | Piketon | 45661 | Pike | 7.00 |
| Montpelier | 43543 | Williams | 7.00 | Piney Fork | 43941 | Jefferson | 7.50 |
| Montville | 44064 | Geauga | 6.50 | Pioneer | 43554 | Williams | 7.00 |
| Moraine | 45439 | Montgomery | 7.50 | Piqua | 45356 | Miami | 7.00 |
| Morland Hills | 44022 | Cuyahoga | 8.00 | Pitsburg | 45358 | Darke | 7.00 |
| Morril | 43337 | Marion | 7.00 | Plain City | 43064 | Madison | 7.25 |
| Morristown | 43759 | Belmont | 7.50 | Plainfield | 43836 | Coshocton | 7.00 |
| Morrow | 45152 | Warren | 7.00 | Pleasant City | 43772 | Guernsey | 7.50 |
| Moscow | 45153 | Clermont | 7.00 | Pleasant Hill | 45359 | Miami | 7.00 |
| Mont Blanchard | 45867 | Hancock | 6.75 | Pleasant Plain | 45162 | Warren | 7.00 |
| Mount Cory | 45868 | Hancock | 6.75 | Pleasantville | 43148 | Fairfield | 6.75 |
| Mount Eaton | 44659 | Wayne | 6.75 | Plymouth | 44865 | Richland | 7.50 |
| Mount Gilead | 43338 | Morrow | 7.50 | Point Pleasant | 45163 | Clermont | 7.00 |
| Mount Hope | 44660 | Holmes | 7.00 | Poland | 44514 | Mahoning | 7.00 |
| Mount Liberty | 43048 | Knox | 7.00 | Polk | 44866 | Ashland | 7.25 |
| Mount Orab | 45154 | Brown | 7.25 | Pomeroy | 45769 | Meigs | 7.00 |
| Mount Perry | 43760 | Perry | 7.00 | Portage | 43451 | Wood | 7.00 |
| Mount Pleasant | 43939 | Jefferson | 7.50 | Port Clinton | 43452 | Ottawa | 7.00 |
| Mount St. Joseph | 45051 | Hamilton | 7.00 | Port Jefferson | 45360 | Shelby | 7.50 |
| Mount Sterling | 43143 | Madison | 7.25 | Portland | 45770 | Meigs | 7.00 |
| Mount Vernon | 43050 | Knox | 7.00 | Portsmouth | 45662 and 45663 | Scioto | 7.50 |
| Mount Victory | 43340 | Hardin | 7.00 | Port Washington | 43837 | Tuscarawas | 7.00 |
| Mowstown | 45155 | Highland | 7.00 | Port William | 45164 | Clinton | 7.00 |
| Moxahala | 43761 | Perry | 7.00 | Potsdam | 45361 | Miami | 7.00 |
| Munroe Falls | 44262 | Summit | 6.75 | Powell | 43065 | Delaware | 7.25 |
| Murray City | 43144 | Hocking | 7.25 | Powhatan Point | 43942 | Belmont | 7.50 |
| Nankin | 44848 | Ashland | 7.25 | Proctorville | 45669 | Lawrence | 7.50 |
| Napoleon | 43545 | Henry | 7.00 | Prospect | 43342 | Marion | 7.00 |
| Nashport | 43830 | Muskingum | 7.50 | Prout | 44870 | Erie | 7.00 |
| Nashville | 44661 | Holmes | 7.00 | Put-in-Bay | 43456 | Ottawa | 7.00 |
| Navarre | 44662 | Stark | 6.50 | Quaker City | 43773 | Guernsey | 7.50 |
| Neapolis | 43547 | Lucas | 7.25 | Quincy | 43343 | Logan | 7.50 |
| Neffs | 43940 | Belmont | 7.50 | Racine | 45771 | Meigs | 7.00 |
| Negley | 44441 | Columbiana | 7.50 | Radcliff | 45695 | Vinton | 7.50 |
| Nelsonville | 45764 | Athens | 7.25 | Radnor | 43066 | Delaware | 7.25 |
| Nevada | 44849 | Wyandot | 7.00 | Rainard Mills | 45734 | Monroe | 7.50 |
| Neville | 45156 | Clermont | 7.00 | Randolph | 44265 | Portage | 7.25 |
| New Albany | 43054 | Franklin | 6.75 | Rarden | 45671 | Scioto | 7.50 |
| Newark | 43055 and 43056 | Licking | 7.00 | Ravenna | 44266 | Portage | 7.25 |
| New Athens | 43981 | Harrison | 7.50 | Rawson | 45881 | Hancock | 6.75 |
| New Bavaria | 43548 | Henry | 7.00 | Ray | 45672 | Vinton | 7.50 |
| New Bloomington | 43341 | Marion | 7.00 | Rayland | 43943 | Jefferson | 7.50 |
| New Bremen | 45869 | Auglaize | 7.50 | Raymond | 43067 | Union | 7.00 |
| Newburgh Hgts. | 44105 | Cuyahoga | 8.00 | Reading | 45215 and 45236 | Hamilton | 7.00 |
| Newbury | 44065 | Geauga | 6.50 | Reedsville | 45772 | Meigs | 7.00 |
| New Carlisle | 45344 | Clark | 7.00 | Reesville | 45166 | Clinton | 7.00 |
| New Castle | 45638 | Lawrence | 7.50 | Reno | 45773 | Washington | 7.50 |
| New Comerstown | 43832 | Tuscarawas | 7.00 | Republic | 44867 | Seneca | 7.00 |
| New Concord | 43762 | Muskingum | 7.50 | Reynoldsburg | 43068 | Fairfield | 7.00 |
| New Hampshire | 45870 | Auglaize | 7.50 | Reynoldsburg | 43068 | Franklin | 6.75 |
| New Haven | 44850 | Huron | 7.50 | Reynoldsburg | 43068 | Licking | 7.25 |
| New Holland | 43145 | Pickaway | 7.50 | Richfield | 44286 | Summit | 6.75 |
| New Knoxville | 45871 | Auglaize | 7.50 | Richmond | 43944 | Jefferson | 7.50 |
| New Lebanon | 45345 | Montgomery | 7.50 | Richmond Dale | 45673 | Ross | 7.50 |
| New Lexington | 43764 | Perry | 7.00 | Richmond Hgts. | 44143 | Cuyahoga | 8.00 |
| New London | 44851 | Huron | 7.50 | Richwood | 43344 | Union | 7.00 |
| New Lyme | 44066 | Ashtabula | 7.00 | Ridgeville Corners | 43555 | Henry | 7.00 |
| New Madison | 45346 | Darke | 7.00 | Ridgeway | 43345 | Hardin | 7.00 |
| New Marshfield | 45766 | Athens | 7.25 | Rio Grande | 45674 | Gallia | 7.25 |
| New Metamoras | 45767 | Washington | 7.50 | Ripley | 45167 | Brown | 7.25 |
| New Middletown | 44442 | Mahoning | 7.00 | Risingsun | 43457 | Wood | 7.00 |
| New Paris | 45347 | Preble | 7.50 | Rittman | 44270 | Wayne | 6.75 |
| New Philadelphia | 44663 | Tuscarawas | 7.00 | Robertsville | 44670 | Stark | 6.50 |
| New Plymouth | 45654 | Vinton | 7.50 | Rockbridge | 43149 | Hocking | 7.25 |
| Newport | 45768 | Washington | 7.50 | Rosburg | 45362 | Darke | 7.00 |
| New Richmond | 45157 | Clermont | 7.00 | Roundhead | 43346 | Hardin | 7.00 |
| New Riegel | 44853 | Seneca | 7.00 | Rudolph | 43462 | Wood | 7.00 |
| New Rumley | 43984 | Harrison | 7.50 | Rushsylvania | 43347 | Logan | 7.50 |
| New Springfield | 44443 | Mahoning | 7.00 | Rushville | 43150 | Fairfield | 6.75 |
| New Straitsville | 43766 | Perry | 7.00 | Russells Point | 43348 | Logan | 7.50 |
| Newton Falls | 44444 | Trumbull | 7.00 | Russellville | 45168 | Brown | 7.25 |
| Newtownville | 45158 | Clermont | 7.00 | Russia | 45363 | Shelby | 7.50 |
| New Vienna | 45159 | Clinton | 7.00 | Rutland | 45775 | Meigs | 7.00 |

| POST OFFICE | ZIP CODE | COUNTY | % RATE | POST OFFICE | ZIP CODE | COUNTY | % RATE |
|---------------------|------------------|------------------|-------------|---------------------|------------------|------------------|-------------|
| Sabina | 45169 | Clinton | 7.00 | Vincent | 45784 | Washington | 7.50 |
| Sagamore Hills | 44067 | Summit | 6.75 | Vinton | 45686 | Gallia | 7.25 |
| Saint Clairsville | 43950 | Belmont | 7.50 | Wadsworth | 44281 | Medina | 6.50 |
| Saint Henry | 45883 | Mercer | 7.00 | Wakefield | 45687 | Pike | 7.00 |
| Saint Johns | 45884 | Auglaize | 7.50 | Wakeman | 44889 | Huron | 7.50 |
| Saint Louisville | 43071 | Licking | 7.00 | Walbridge | 43465 | Wood | 7.00 |
| Saint Marys | 45885 | Auglaize | 7.50 | Waldo | 43356 | Marion | 7.00 |
| Saint Paris | 43072 | Champaign | 7.50 | Walhonding | 43843 | Coshocton | 7.00 |
| Salem | 44460 | Columbiana | 7.50 | Walnut Creek | 44687 | Holmes | 7.00 |
| Salesville | 43778 | Guernsey | 7.50 | Wapakoneta | 45895 | Auglaize | 7.50 |
| Salineville | 43945 | Columbiana | 7.50 | Warner | 45785 | Washington | 7.50 |
| Sandusky | 44870 and 44871 | Erie | 7.00 | Warnock | 43967 | Belmont | 7.50 |
| Sandyville | 44671 | Tuscarawas | 7.00 | Warren | 44481 Thru 44488 | Trumbull | 7.00 |
| Sarahsville | 43779 | Noble | 7.50 | Warrensville Hgts. | 44122 | Cuyahoga | 8.00 |
| Sardinia | 45171 | Brown | 7.25 | Warsaw | 43844 | Coshocton | 7.00 |
| Sardis | 43946 | Monroe | 7.50 | Washington C.H. | 43160 | Fayette | 7.00 |
| Savannah | 44874 | Ashland | 7.25 | Washingtonville | 44490 | Columbiana | 7.50 |
| Scio | 43988 | Harrison | 7.50 | Waterford | 45786 | Washington | 7.50 |
| Scioto Furnace | 45677 | Scioto | 7.50 | Waterloo | 45688 | Lawrence | 7.50 |
| Scott | 45886 | Van Wert | 7.50 | Watertown | 45787 | Washington | 7.50 |
| Scottown | 45678 | Lawrence | 7.50 | Waterville | 43566 | Lucas | 7.25 |
| Seaman | 45679 | Adams | 7.50 | Wauseon | 43567 | Fulton | 7.00 |
| Sebring | 44672 | Mahoning | 7.00 | Waverly | 45690 | Pike | 7.00 |
| Sedalia | 43151 | Madison | 7.25 | Wayland | 44285 | Portage | 7.25 |
| Senecaville | 43780 | Guernsey | 7.50 | Wayne | 43466 | Wood | 7.00 |
| Seven Hills | 44131 | Cuyahoga | 8.00 | Waynesburg | 44688 | Stark | 6.50 |
| Seven Mile | 45062 | Butler | 6.50 | Waynesfield | 45896 | Auglaize | 7.50 |
| Seville | 44273 | Medina | 6.50 | Waynesville | 45068 | Warren | 7.00 |
| Shade | 45776 | Athens | 7.25 | Wellington | 44090 | Lorain | 6.75 |
| Shadyside | 43947 | Belmont | 7.50 | Wellston | 45692 | Jackson | 7.50 |
| Shaker Hgts. | 44120 | Cuyahoga | 8.00 | Wellsville | 43968 | Columbiana | 7.50 |
| Shandon | 45063 | Butler | 6.50 | West Alexandria | 45381 | Preble | 7.50 |
| Sharon | 43781 | Noble | 7.50 | West Carrollton | 45439 and 45449 | Montgomery | 7.50 |
| Sharon Center | 44274 | Medina | 6.50 | West Chesapeake | 45619 | Lawrence | 7.50 |
| Sharonville | 45241 | Hamilton | 7.00 | West Chester | 45069 and 45071 | Butler | 6.50 |
| Shauck | 43349 | Morrow | 7.50 | West Elkton | 45070 | Preble | 7.50 |
| Shawnee | 43782 | Perry | 7.00 | Westerville | 43081 and 43082 | Delaware | 7.50 |
| Sheffield Lake | 44054 | Lorain | 6.75 | Westerville | 43081 and 43082 | Franklin | 6.75 |
| Shelby | 44875 | Richland | 7.50 | West Farmington | 44491 | Trumbull | 7.00 |
| Sheridan | 45680 | Lawrence | 7.50 | Westfield Center | 44251 | Medina | 6.50 |
| Sherrodsville | 44675 | Carroll | 7.00 | West Jefferson | 43162 | Madison | 7.25 |
| Sherwood | 43556 | Defiance | 7.00 | West Lafayette | 43845 | Coshocton | 7.00 |
| Shiloh | 44878 | Richland | 7.50 | Westlake | 44145 | Cuyahoga | 8.00 |
| Short Creek | 43989 | Harrison | 7.50 | West Liberty | 43357 | Logan | 7.50 |
| Shreve | 44676 | Wayne | 6.75 | West Manchester | 45382 | Preble | 7.50 |
| Sidney | 45365 and 45367 | Shelby | 7.50 | West Mansfield | 43358 | Logan | 7.50 |
| Sinking Spring | 45172 | Highland | 7.00 | West Millgrove | 43467 | Wood | 7.00 |
| Smithfield | 43948 | Jefferson | 7.50 | West Milton | 45383 | Miami | 7.00 |
| Smithville | 44677 | Wayne | 6.75 | West Point | 44492 | Columbiana | 7.50 |
| Solon | 44139 | Cuyahoga | 8.00 | West Unity | 43570 | Williams | 7.00 |
| Somerdale | 44678 | Tuscarawas | 7.00 | Weston | 43569 | Wood | 7.00 |
| Somerset | 43783 | Perry | 7.00 | West Rushville | 43163 | Fairfield | 6.75 |
| Somerton | 43784 | Belmont | 7.50 | West Salem | 44287 | Wayne | 6.75 |
| Somerville | 45064 | Butler | 6.50 | West Union | 45693 | Adams | 7.50 |
| Sonora | 43785 | Muskingum | 7.50 | Westville | 43083 | Champaign | 7.50 |
| South Bloomfield | 43103 | Pickaway | 7.50 | Wharton | 43359 | Wyandot | 7.00 |
| South Bloomingville | 43152 | Hocking | 7.25 | Wheelersburg | 45694 | Scioto | 7.50 |
| South Charleston | 45368 | Clark | 7.00 | Whipple | 45788 | Washington | 7.50 |
| South Euclid | 44121 and 44118 | Cuyahoga | 8.00 | Whistler | 45644 | Pickaway | 7.50 |
| Southington | 44470 | Trumbull | 7.00 | White Cottage | 43791 | Muskingum | 7.50 |
| South Lebanon | 45065 | Warren | 7.00 | Whitehall | 43213 | Franklin | 6.75 |
| Southpoint | 45680 | Lawrence | 7.50 | Whitehouse | 43571 | Lucas | 7.25 |
| South Salem | 45681 | Ross | 7.50 | Wickliffe | 44092 | Lake | 6.75 |
| South Solon | 43153 | Madison | 7.25 | Wilberforce | 45384 | Greene | 7.00 |
| South Vienna | 45369 | Clark | 7.00 | Wilkesville | 45695 | Vinton | 7.50 |
| South Webster | 45682 | Scioto | 7.50 | Willard | 44890 | Huron | 7.50 |
| Sparta | 43350 | Morrow | 7.50 | Williamsburg | 45176 | Clermont | 7.00 |
| Spencer | 44275 | Medina | 6.50 | Williamsfield | 44093 | Ashtabula | 7.00 |
| Spencerville | 45887 | Allen | 7.00 | Williamsport | 43164 | Pickaway | 7.50 |
| Springboro | 45066 | Warren | 7.00 | Williamstown | 45897 | Hancock | 6.75 |
| Springdale | 45246 | Hamilton | 7.00 | Williston | 43468 | Ottawa | 7.00 |
| Springfield | 45501 thru 45599 | Clark | 7.00 | Willoughby | 44094 | Lake | 6.75 |
| Spring Valley | 45370 | Greene | 7.00 | Willow Wood | 45696 | Lawrence | 7.50 |
| Stafford | 43786 | Monroe | 7.50 | Willshire | 45898 | Van Wert | 7.50 |
| Sterling | 44276 | Wayne | 6.75 | Wilmington | 45177 | Clinton | 7.00 |
| Steubenville | 43952 and 43953 | Jefferson | 7.50 | Winchester | 45697 | Adams | 7.50 |
| Stewart | 45778 | Athens | 7.25 | Windham | 44288 | Portage | 7.25 |
| Stewartsville | 43960 | Belmont | 7.50 | Windsor | 44099 | Ashtabula | 7.00 |
| Stillwater | 44679 | Tuscarawas | 7.00 | Winesburg | 44690 | Holmes | 7.00 |
| Stockdale | 45683 | Pike | 7.00 | Wingett Run | 45789 | Washington | 7.50 |
| Stockport | 43787 | Morgan | 7.50 | Winona | 44493 | Columbiana | 7.50 |
| Stone Creek | 43840 | Tuscarawas | 7.00 | Wilmot | 44689 | Stark | 6.50 |
| Stoney Ridge | 43463 | Wood | 7.00 | Wolf Run | 43970 | Jefferson | 7.50 |
| Stout | 45684 | Scioto | 7.50 | Woodsfield | 43793 | Monroe | 7.50 |
| Stoutsville | 43154 | Fairfield | 6.75 | Woodstock | 43084 | Champaign | 7.50 |
| Strasburg | 44680 | Tuscarawas | 7.00 | Woodville | 43469 | Sandusky | 7.00 |
| Stratton | 43961 | Jefferson | 7.50 | Wooster | 44691 | Wayne | 6.75 |
| Streetsboro | 44241 | Portage | 7.25 | Worthington | 43085 | Franklin | 6.75 |
| Strongsville | 44136 | Cuyahoga | 8.00 | Wren | 45899 | Van Wert | 7.50 |
| Strongsville | 44149 | Cuyahoga | 8.00 | Xenia | 45385 | Greene | 7.00 |
| Struthers | 44471 | Mahoning | 7.00 | Yellow Springs | 45387 | Greene | 7.00 |
| Stryker | 43557 | Williams | 7.00 | Yorkshire | 45388 | Darke | 7.00 |
| Sugarcreek | 44681 | Tuscarawas | 7.00 | Yorkville | 43971 | Jefferson | 7.50 |
| Sugar Grove | 43155 | Fairfield | 6.75 | Youngstown | 44501 Thru 44515 | Mahoning | 7.00 |
| Sullivan | 44880 | Ashland | 7.25 | Zaleski | 45698 | Vinton | 7.50 |
| Sulphur Springs | 44881 | Crawford | 7.50 | Zanesfield | 43360 | Logan | 7.50 |
| Summerfield | 43788 | Noble | 7.50 | Zanesville | 43701 and 43702 | Muskingum | 7.50 |
| Summit Station | 43073 | Licking | 7.00 | Zoar | 44697 | Tuscarawas | 7.00 |
| Summitville | 43962 | Columbiana | 7.50 | | | | |
| Sunbury | 43074 | Delaware | 7.25 | | | | |
| Swanton | 43558 | Fulton | 7.00 | | | | |
| Sybene | 45680 | Lawrence | 7.50 | | | | |
| Sycamore | 44882 | Wyandot | 7.00 | | | | |
| Sycamore Valley | 43789 | Monroe | 7.50 | | | | |
| Sylvania | 43560 | Lucas | 7.25 | | | | |
| Syracuse | 45779 | Meigs | 7.00 | | | | |
| Tallmadge | 44278 | Summit | 6.75 | | | | |
| Tarleton | 43156 | Pickaway | 7.50 | | | | |
| Terrace Park | 45174 | Hamilton | 7.00 | | | | |
| The Plains | 45780 | Athens | 7.25 | | | | |
| Thompson | 44086 | Geauga | 6.50 | | | | |
| Thornville | 43076 | Perry | 7.00 | | | | |
| Thurman | 45685 | Gallia | 7.25 | | | | |
| Thurston | 43157 | Fairfield | 6.75 | | | | |
| Tiffin | 44883 | Seneca | 7.00 | | | | |
| Tiltonsville | 43963 | Jefferson | 7.50 | | | | |
| Tipp City | 45371 | Miami | 7.00 | | | | |
| Tippecanoe | 44699 | Harrison | 7.50 | | | | |
| Tiro | 44887 | Crawford | 7.50 | | | | |
| Toledo | 43601 Thru 43699 | Lucas | 7.25 | | | | |
| Tontogany | 43565 | Wood | 7.00 | | | | |
| Torch | 45781 | Athens | 7.25 | | | | |
| Toronto | 43964 | Jefferson | 7.50 | | | | |
| Tremont City | 45372 | Clark | 7.00 | | | | |
| Trenton | 45067 | Butler | 6.50 | | | | |
| Trimble | 45782 | Athens | 7.25 | | | | |
| Trinway | 43842 | Muskingum | 7.50 | | | | |
| Troy | 45373 and 45374 | Miami | 7.00 | | | | |
| Tuppers Plains | 45783 | Meigs | 7.00 | | | | |
| Tuscarawas | 44682 | Tuscarawas | 7.00 | | | | |
| Twinsburg | 44087 | Summit | 6.75 | | | | |
| Uhrichsville | 44683 | Tuscarawas | 7.00 | | | | |
| Union Furnace | 43158 | Hocking | 7.25 | | | | |
| Unionport | 43966 | Jefferson | 7.50 | | | | |
| Uniontown | 44685 | Stark | 6.50 | | | | |
| Unionville | 44088 | Ashtabula | 7.00 | | | | |
| Unionville Center | 43077 | Union | 7.00 | | | | |
| Uniopolis | 45888 | Auglaize | 7.50 | | | | |
| University Hgts. | 44118 | Cuyahoga | 8.00 | | | | |
| Upper Arlington | 43221 | Franklin | 6.75 | | | | |
| Upper Sandusky | 43351 | Wyandot | 7.00 | | | | |
| Urbana | 43078 | Champaign | 7.50 | | | | |
| Utica | 43080 | Licking | 7.00 | | | | |
| Valley City | 44280 | Medina | 6.50 | | | | |
| Van Buren | 45889 | Hancock | 6.75 | | | | |
| Vanlue | 45890 | Hancock | 6.75 | | | | |
| Van Wert | 45891 | Van Wert | 7.50 | | | | |
| Vandalia | 45377 | Montgomery | 7.50 | | | | |
| Vaughnsville | 45893 | Putnam | 7.25 | | | | |
| Venedocia | 45894 | Van Wert | 7.50 | | | | |
| Vermillion | 44089 | Erie | 7.00 | | | | |
| Verona | 45378 | Preble | 7.50 | | | | |
| Versailles | 45380 | Darke | 7.00 | | | | |
| Vesuvius | 45659 | Lawrence | 7.50 | | | | |
| Vickery | 43464 | Sandusky | 7.00 | | | | |
| Vienna | 44473 | Trumbull | 7.00 | | | | |