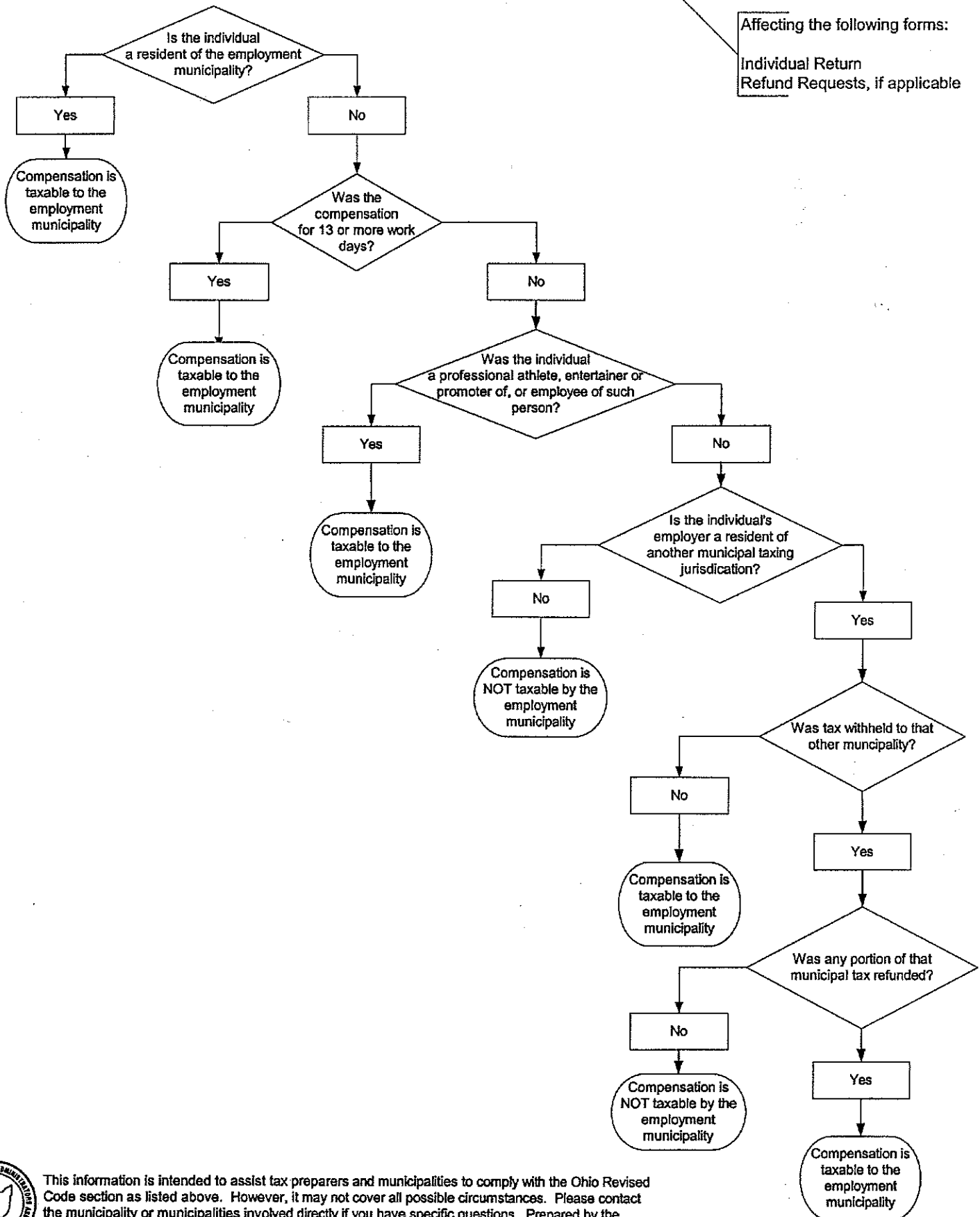


# 12 Day Occasional Entrant Rule

(applies to employees only)

Reference Ohio Revised Code Section 718.011

Affecting the following forms:  
Individual Return  
Refund Requests, if applicable



This information is intended to assist tax preparers and municipalities to comply with the Ohio Revised Code section as listed above. However, it may not cover all possible circumstances. Please contact the municipality or municipalities involved directly if you have specific questions. Prepared by the Southwestern Ohio Tax Administrators Association (SWOTAA).

Rev 04/2002