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Fax: 937-285-6688

JANUARY 2019

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 NEW YEAR'S DAY	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21 MARTIN LUTHER KING DAY	22	23	24	25	26
27	28	29	30	31	Save the Dates 20th Annual Local Government Officials Conference Thursday, March 7 & Friday, March 8, 2019 19th Annual Emerging Trends in Fraud Investigation & Prevention Conference Wednesday, May 8 & Thursday, May 9, 2019	

Financial Due Dates

JANUARY 2019

January 1 Appropriations Measures
To Be Adopted Non-Schools Dec.31 Fiscal Year-End (ORC 5705.38)

Tax Budget Guidelines
The Fiscal Officer Shall Certify to the County Auditor the Amount Available for Expenditures in Each Fund in the Tax Budget with Year-End Balance, Taxing Authority (ORC 5705.36)

January 14 Annual Inventory
County Fixed Asset Inventory Due Second Monday in January (ORC 305.18)

January 15 Tax Budget Guidelines
School Districts Adopt Tax Budget (ORC 5705.28)

Ohio Department of Taxation
Form IT 501 Monthly Due / See Ohio Department of Taxation Instructions

School Employees Retirement System
Monthly Contribution Reports Due

January 18 Tax Budget Guidelines
School Districts Submit Tax Budget to County Auditor (Before the 20th Day of January) (ORC 5705.30)

January 31 Internal Revenue Service
Form 940 Employers Annual Federal Unemployment Tax Return Due
Form 941 Federal Tax Return for the Fourth Quarter Due
Form 944 Employers Annual Federal Tax Return (Instead of 941 Quarterly Reporting) if Annual Liability of \$2,500 or Less for Withheld Income, Social Security and Medicare Tax
Form W-2 Wage and Tax Statement Due and Must Be Given to Employees

Ohio Department of Jobs & Family Services
Employer Quarterly Tax Return Filing Due: <http://eric.ohio.gov>

Contributory Employers File Wage Detail and Quarterly Summary. Both are Contained on the Unemployment Compensation Quarterly Tax Return ODJFS **Form** (JFS-20125).

Reimbursing Employers (Non-Profit and Public Employers) File the Wage Detail Section. The Unemployment Compensation Quarterly Tax Return (JFS-20125) Is Used by Reimbursing Employers

Ohio Department of Taxation
Form IT 941 Annual Reconciliation of Income Tax Withheld Due
Form IT 501 Quarterly Due
Forms IT 3, Transmittal of Wage and Tax Statements Due, IT 2, Combined W-2 or 1099-R Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report / Employee and Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

NOTE: Due dates are marked in BOLD on calendar. Dates are not all-inclusive

DECEMBER 2018

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Local
Government Services
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Report
Government Fraud
ohioauditor.gov/fraud.html

FEBRUARY 2019

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FEBRUARY 2019

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3	4	5	6	7	8	9
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17	18 PRESIDENT'S DAY	19	20	21	22	23
24	25	26	27	28		

Financial Due Dates
FEBRUARY 2019

February 4
County Budget Commission Meeting
(ORC 5705.27)

February 15
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

February 28
Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report /
Employee and Employer Contributions Due

Bureau of Workers' Compensation
Self-Insured Assessment Payment Due
First Half

Internal Revenue Service
Form W-3 with Copy A of All W-2s for Prior Year
Due Unless Filing Electronically. Electronic Filers
Have Until March 31

Forms 1096, 1099 and W-2 all Paper Forms
Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

JANUARY 2019

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Local
Government Services
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Report
Government Fraud
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MARCH 2019

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MARCH 2019

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Financial Due Dates
MARCH 2019

March 1
Annual Financial Report
Due From Governments with Dec. 31 Fiscal Year-End and Using Cash Basis (ORC 117.38) (AOS Bulletin 2015-007)
Every County Agency, Board, or Commission Shall Provide to the County Auditor All Information Determined by the County Auditor to be Necessary for the Preparation of the Annual Report (ORC 117.38)

March 15
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Report Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
				20th Annual Local Government Officials Conference		
10	11	12	13	14	15	16
DAYLIGHT SAVING BEGINS						
17	18	19	20	21	22	23
			SPRING BEGINS			
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31						

FEBRUARY 2019

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Local
Government Services
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Report
Government Fraud
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APRIL 2019

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21	22	23	24	25	26	27
28	29	30				

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APRIL 2019

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21	22	23	24	25	26	27
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Financial Due Dates
APRIL 2019

April 1
Internal Revenue Service
File Electronic form 1099 and 8027
File Electronic form W-2 with the SSA

Tax Budget Guidelines
The Taxing Authority Permanent Appropriation to Be Adopted Dec. 31 Fiscal Year-End (ORC 5705.38)

Certify Levy to County Auditor
School Districts (ORC 5705.34)

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report / Employee and Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

April 15
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

Personal Income Tax
Returns Due and Tax Filing Deadline

April 30
Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report / Employee and Employer Contributions Due

Internal Revenue Service
Form 941 Federal Tax Return for the First Quarter Due

Ohio Department of Job & Family Services
Monthly Contribution Report and Payment Due

Employer Quarterly Tax Return Filing Due:
<http://eric.ohio.gov>

Contributory Employers File Wage Detail and Quarterly Summary. Both are Contained on the Unemployment Compensation Quarterly Tax Return ODJFS Form (JFS-20125).

Reimbursing Employers (Non-Profit and Public Employers) File the Wage Detail Section. The Unemployment Compensation Quarterly Tax Return (JFS-20125) Is Used by Reimbursing Employers

Ohio Department of Taxation
Form IT 501 Quarterly Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

MARCH 2019

S	M	T	W	TH	F	S
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3	4	5	6	7	8	9
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24 31	25	26	27	28	29	30

Local
Government Services
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Report
Government Fraud
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MAY 2019

S	M	T	W	TH	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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MAY 2019

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			1	2	3	4
5	6	7	8	9	10	11
12	13	14	19th Annual Emerging Trends in Fraud Investigation & Prevention Conference		17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
	MEMORIAL DAY					

Financial Due Dates
MAY 2019

May 6
Tax Budget Guidelines
The Fiscal Officer Shall Certify to the Taxing Authority the Amount Necessary for the Payment of Final Judgments (Non-School) (ORC 5705.08)

May 7
Primary Election

May 15
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

May 30
Annual Financial Report
If Prepared on a GAAP Basis for Entities with a Dec. 31 Fiscal Year-End Due (ORC 117.38)

May 31
Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report / Employee and Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

APRIL 2019

S	M	T	W	TH	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
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Local
Government Services
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Report
Government Fraud
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JUNE 2019

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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24	25	26	27	28	29

NOTE: Due dates are marked in **BOLD** on calendar. Dates are not all-inclusive



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JUNE 2019

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Financial Due Dates

JUNE 2019

June 17
School Employees Retirement System
Monthly Contribution Reports Due

Ohio Department of Taxation
Form IT 501 Monthly Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
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30					SUMMER BEGINS	

MAY 2019

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JULY 2019

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21	22	23	24	25	26	27
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JULY 2019

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11 INDEPENDENCE DAY	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Financial Due Dates

JULY 2019

July 1
Tax Budget Guidelines
The Fiscal Officer Shall Certify to the County Auditor the Amount Available for Expenditures in Each Fund in the Tax Budget with Year-End Balance (ORC 5705.36)

Taxing Authority
Appropriation Measures to Be Adopted by Schools June 30 Fiscal Year-End (ORC 5705.38)

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report / Employee and Employer Contributions Due

July 15
Tax Budget Guidelines
For Local Governments Each Department, Board or Commission Shall File with the Taxing Authority Estimates of Contemplated Revenue and Expenditures for the Ensuing Fiscal Year (ORC 5705.28) / Adopt Tax Budget (Non-Schools) (ORC 5705.28)

Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

July 19
Tax Budget Guidelines
For Local Governments the Taxing Authority Shall Submit All Budgets to the County Auditor and Further Amendments are not Allowed (Non-Schools) (ORC 5705.30)

July 31
Ohio Department of Job & Family Services
Employer Quarterly Tax Return Filing Due:
<http://eric.ohio.gov/>

Contributory Employers File Wage Detail and Quarterly Summary. Both are Contained on the Unemployment Compensation Quarterly Tax Return ODJFS Form (JFS-20125).

Reimbursing Employers (Non-Profit and Public Employers) File the Wage Detail Section. The Unemployment Compensation Quarterly Tax Return (JFS-20125) is Used by Reimbursing Employers

Ohio Department of Taxation
Form IT 501 Quarterly Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report / Employee and Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

Internal Revenue Service
Form 941 Federal Tax Return for the Second Quarter Due

NOTE: Due dates are marked in BOLD on calendar. Dates are not all-inclusive

JUNE 2019

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Local
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Report
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AUGUST 2019

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AUGUST 2019

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Financial Due Dates
AUGUST 2019

August 2
State Teachers Retirement System
Report Due for Preceding School Year Certifying Service Credit, Compensation on Earned Contributions for Each Teacher Employed During the 12-Month Period Ending on the Preceding June 30 (OAC 3307-3-02)

August 5
County Budget Commission Meeting
(ORC 5705.27) and Filing Deadline to Renew Ballot Levy (ORC 5705.213)

August 15
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

Bureau of Workers Compensation
True-Up (Payroll Reporting) Due Via Online:
@ <http://bit.ly/2xS0ZbV>

August 22
75 Days Before Election

August 29
Annual Financial Report
Governments with June 30 Fiscal Year-End Filing on a Cash Basis Due (ORC 117.38)
(AOS Bulletin 2015-007)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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JULY 2019

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28	29	30	31			

Local
Government Services
ohioauditor.gov/local.html



Report
Government Fraud
ohioauditor.gov/fraud.html

SEPTEMBER 2019

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

NOTE: Due dates are marked in **BOLD** on calendar. Dates are not all-inclusive



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SEPTEMBER 2019

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 LABOR DAY	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23 AUTUMN BEGINS	24	25	26	27	28
29	30					

Financial Due Dates
SEPTEMBER 2019

September 3
Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report /
Employee and Employer Contributions Due

Bureau of Workers' Compensation
Self-Insured Assessment Payment Due
Second Half

September 16
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

September 30
Ohio Public Employees Retirement System
Monthly Contribution Report and Payment Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report /
Employee and Employer Contributions Due

Tax Budget Guidelines
Dec. 31 Fiscal Year-End Certify Levy to County
Auditor (ORC 5705.34)

AUGUST 2019

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Local
Government Services
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Report
Government Fraud
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OCTOBER 2019

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

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OCTOBER 2019

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21 COLUMBUS DAY	22	23	24	25	26
27	28	29	30	31		

Financial Due Dates
OCTOBER 2019

October 1
School Permanent Appropriations Measure
To be Adopted (ORC 5705.38)

October 8
Voter Registration Deadline
for General Election

October 15
Internal Revenue Service
Additional Extended Income Tax Return Due

School Employees Retirement System
Monthly Contribution Reports Due

Ohio Department of Taxation
Form IT 501 Monthly Due

October 31
Internal Revenue Service
Form 941 Federal Tax Return For The Third
Quarter Due

Ohio Department of Taxation
Form IT 501 Quarterly Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report /
Employee and Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Report and Payment
Due

Ohio Department of Job & Family Services
Employer Quarterly Tax Return Filing Due:
<http://eric.ohio.gov/>

Contributory Employers File Wage Detail and
Quarterly Summary. Both Are Contained on the
Unemployment Compensation Quarterly Tax
Return ODJFS Form (JFS-20125).

Reimbursing Employers (Non-Profit and Public
Employers) File the Wage Detail Section. The
Unemployment Compensation Quarterly Tax
Return (JFS-20125) is Used by Reimbursing
Employers

SEPTEMBER 2019

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Local
Government Services
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Report
Government Fraud
ohioauditor.gov/fraud.html

NOVEMBER 2019

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

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NOVEMBER 2019

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
DAYLIGHT SAVING ENDS						
10	11	12	13	14	15	16
	VETERAN'S DAY					
17	18	19	20	21	22	23
24	25	26	27	28	29	30
				THANKSGIVING		

Financial Due Dates
NOVEMBER 2019

November 1
Tax Budget Guidelines
Board of County Hospital Trustees Must Submit Next Year's Proposed Budget to Board of County Commissioners (ORC 339.06 (D) (3))

November 4
Tax Budget Guidelines
The Fiscal Officer Shall Certify to the Board of Education the Amount Necessary for the Payment of Final Judgments (Schools) (ORC 5705.08)

November 5
General Election Day

November 15
School Employees Retirement System
Monthly Contribution Reports Due

Ohio Department of Taxation
Form IT 501 Monthly Due

November 27
Annual Financial Report
Due from Schools and Other Governments with a June 30 Fiscal Year-End Filing on GAAP Basis (ORC 117.38) (AOS Bulletin 2015-007)

OCTOBER 2019

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Local
Government Services
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Report
Government Fraud
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DECEMBER 2019

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

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DECEMBER 2019

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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	CHRISTMAS DAY			

Financial Due Dates
DECEMBER 2019

December 2
Ohio Public Employees Retirement System
Monthly Contribution Reports and Payment Due

Ohio Police and Fire Pension Fund
Monthly Employee Deduction Report /
Employee and Employer Contributions Due

December 16
Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly Contribution Reports Due

December 31
Ohio Police and Fire Pension Funds
Employee's Monthly Deduction Report /
Employee and Employer Contributions Due

Ohio Public Employees Retirement System
Monthly Contribution Reports and Payment Due

WINTER BEGINS

NOVEMBER 2019

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Local
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JANUARY 2020

S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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