

2014 Regional Income Tax Agency

Municipal Income Tax Seminar

---Speakers---

Don Smith

Patty Surgeon

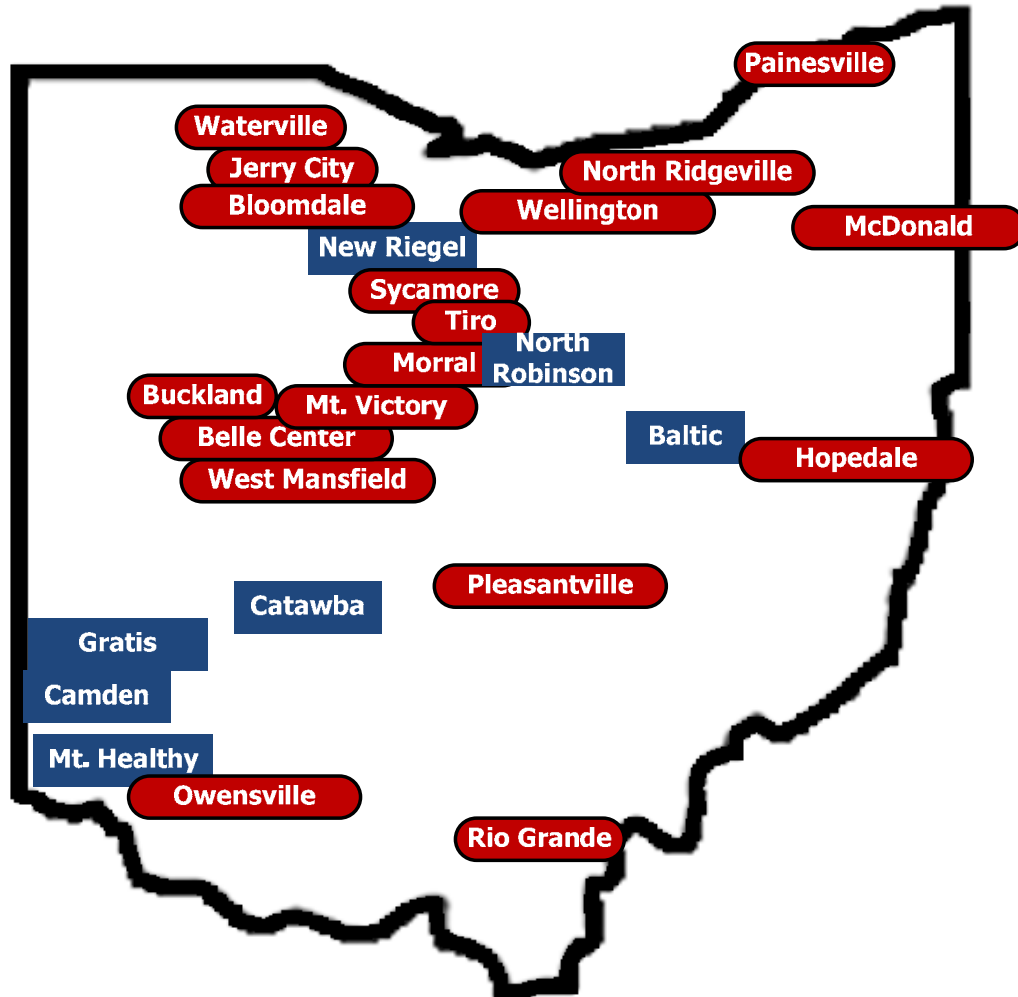
Scott Dunford

Jeff Makowski

Alicia Kline

Bob Meaker

R.I.T.A.'S GROWTH



18 New Members in 2013

Jerry City	January 1, 2013
North Ridgeville	January 1, 2013
Painesville	January 1, 2013
Waterville	January 1, 2013
Wellington	January 1, 2013
West Mansfield	January 1, 2013
Belle Center	July 1, 2013
Buckland	July 1, 2013
Owensville	July 1, 2013
Rio Grande	July 1, 2013
Tiro	July 1, 2013
Mt. Victory	July 18, 2013
Sycamore	September 1, 2013
Hopedale	October 1, 2013
Morral	October 1, 2013
Pleasantville	October 1, 2013
Bloomdale	November 1, 2013
McDonald	November 1, 2013

7 New Members in 2014

Baltic	January 1, 2014
Camden	January 1, 2014
Catawba	January 1, 2014
Gratis	January 1, 2014
Mt. Healthy	January 1, 2014
New Riegel	January 1, 2014
North Robinson	January 1, 2014

R.I.T.A. Welcomes...

<u>MUNICIPALITY</u>	<u>COUNTY</u>	<u>TAX RATE</u>	<u>TAX FACTOR</u>	<u>CREDIT RATE</u>	<u>DATE JOINED</u>
Village of Belle Center	Logan	1.00%	100%	1.00%	07/01/13
Village of Buckland (New Tax)	Auglaize	1.00%	50%	1.00%	07/01/13
Village of Owensville	Clermont	1.00%	-	-	07/01/13
Village of Rio Grande	Gallia	2.00%	-	-	07/01/13
Village of Tiro (New Tax)	Crawford	1.00%	-	-	07/01/13
Village of Mt. Victory (New Tax)	Hardin	1.00%	-	-	07/01/13
Village of Sycamore	Wyandot	1.00%	50%	1.00%	09/01/13
Village of Hopedale	Harrison	1.00%	100%	1.00%	10/01/13
Village of Pleasantville	Fairfield	1.00%	-	-	10/01/13
Village of Morral	Marion	1.00%	-	-	10/01/13

R.I.T.A. Welcomes...

<u>MUNICIPALITY</u>	<u>COUNTY</u>	<u>TAX RATE</u>	<u>TAX FACTOR</u>	<u>CREDIT RATE</u>	<u>DATE JOINED</u>
Village of Bloomdale	Wood	1.00%	-	-	11/01/13
Village of McDonald	Trumbull	2.00%	100%	2.00%	11/01/13
Village of Baltic	Tuscarawas	1.00%	100%	1.00%	01/01/14
Village of Camden	Preble	1.00%	-	-	01/01/14
Village of Catawba	Clark	1.00%	100%	1.00%	01/01/14
Village of Gratis	Preble	1.00%	-	-	01/01/14
City of Mt. Healthy	Hamilton	1.50%	100%	1.25%	01/01/14
Village of North Robinson	Crawford	1.00%	-	-	01/01/14
Village of New Riegel	Seneca	1.00%	100%	1.00%	01/01/14

Village of Jeromesville
Tax was rescinded , Retroactive January 1st

Village of Jeromesville	Ashland	1.00%	-	-	01/01/14
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Rate Changes

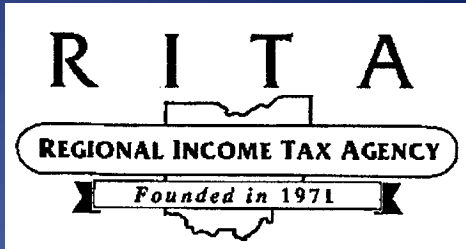
Village of Perry	Tax Factor increased from 0% to 100%,
City of Kent	Tax Rate INCREASE to 2.25%, Tax Factor 100%, Credit Rate 2.25% Effective 01/01/14
City of Twinsburg	Tax Rate DECREASE to 2.0%, Tax Factor 100%, Credit Rate 2.0% Effective 01/01/14
City of Macedonia	Tax Rate DECREASE to 2.0%, Tax Factor 100%, Credit Rate 2.0% Effective 01/01/14
City of Macedonia JEDD	Tax Rate DECREASE to 2.0%, Effective 01/01/2014

R.I.T.A. Offices

- **Brecksville Office**
Regional Income Tax Agency
10107 Brecksville Road
Brecksville, Ohio 44141
8:00 am-5:00 pm Monday-Friday
- **Central Ohio Office**
Regional Income Tax Agency
760 Lakeview Plaza Blvd, Suite 400
Worthington, Ohio 43085
8:00 am-5:00 pm Monday-Friday
- **Cleveland Heights Office**
40 Severance Circle
Cleveland Heights, Ohio 44118
8:30am-5:00pm Monday-Friday
- **Youngstown Office**
Regional Income Tax Agency
20 Federal Plaza West, Suite M-14
Youngstown, Ohio 44503-1497
8:00 am-5:00 pm Monday-Friday
- **Mentor Office**
Regional Income Tax Agency
Mentor Municipal Center
8500 Civic Center Boulevard
Mentor, Ohio 44060
8:00 am-1:00 pm & 2:00-5:00 pm
Tuesday & Thursday

Extended Hours & Tax Payer Assistance

- **RITA - Brecksville Office**
March 15 and 22
8-12pm
- **RITA - Central Ohio Office**
March 15 and 22
8-12pm
- **RITA - Mentor Ohio Office**
From March 21 through April 15
Adding Friday (T, TH and Fr)
- **City of Kent** **2/28/2014** **8-4pm**
City Hall
325 S. Depeyster
Kent, OH 44240
- **City of Loveland** **2/28/2014** **12-7pm**
City Hall
120 W Loveland Ave
Loveland, OH 45140
- **City of Willoughby** **3/7/2014** **12-7pm**
City Hall
1 Public Square
Willoughby, OH 44094
- **City of North Ridgeville** **3/14/2014** **12-7pm**
7307 Avon Belden Road
North Ridgeville, OH 44039



Website Overview



Speaker: Don Smith

R I T A

REGIONAL INCOME TAX AGENCY

Founded in 1971

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Regional Income Tax Agency

The Regional Income Tax Agency (RITA) is the largest administrator of municipal income tax in the State of Ohio. Established in 1971, by a Regional Council of Governments, RITA is a public entity that fosters cooperation between municipalities through the sharing of resources. RITA offers member municipalities a wide array of tax collection services with a commitment to customer service as illustrated in its mission statement:

[View More »](#)

Individuals



File Taxes, Make Payments, Get Forms,
Check Status of Refunds, View FAQs

[Start Here](#)

Businesses



File Taxes, Make Payments, Get Forms,
Check Status of Refunds, View FAQs

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Tax Professionals



Get Forms, View Tax Table, Rules and
Regulations, Tax Software Partners, and
FAQs

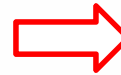
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- **Income Tax Filing Notices and Withholding Packets**
January 10, 2014
- **Tax Practitioner Seminars**
January 08, 2014
- **RITA eFile for 2013 available January 1, 2014**
December 23, 2013
- **Fourth Quarter Net Profit Bills**
December 01, 2013

RITA Map



Membership in the Regional Council of Governments continues to grow.

[View Members »»](#)

Quick Links

Home	Individual Tax Forms
Our Mission	Business Tax Forms
RITA Member List	Tax Rates Table
How to Join RITA	RITA Rules and Regulations
Employment	FAQs



Office Location



Main Office:
10107 Brecksville Road
Brecksville, Ohio 44141 800.860.7482

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RITA Member List

RITA Member List

RITA continues to experience extraordinary growth throughout the State of Ohio. Click on a municipality to link to more information, such as tax ordinances and special requirements for filing tax returns.

[RITA Member List](#)

[Sample Tax Ordinance](#)

[RITA Rules and Regulations](#)

[Individuals](#)

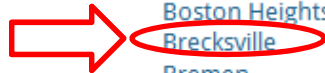
[Businesses](#)

[Tax Professionals](#)

[RITA Member List](#)

[Tax Rates Table](#)

Addyston	Fredericktown	Milford	Salineville
Adelphi	Fremont	Milford Center	Sandusky
Andover	Gahanna	Miller City	Sardinia
Antwerp	Galena	Mineral City	Seven Hills
Arlington Heights	Galion	Minerva Park	Shaker Heights
Ashville	Garfield Heights	Mingo Junction	Shawnee Hills
Aurora	Girard	Mogadore	Sheffield Lake
Avon	Glenwillow	Moreland Hills	Sheffield Village
Avon Lake	Grafton	Morral	Sherwood
Baltic	Grandview Heights	Moscow	Silver Lake
Baltimore	Gratis	Mount Sterling	Silverton
Bay Village	Greenhills	Mount Victory	South Charleston
Beachwood	Grove City	Mt. Healthy	South Euclid
Beaverdam	Harrison	New Albany	South Solon
Bedford Heights	Harrod	New Bavaria	Steubenville
Belle Center	Haskins	New Bloomington	Stratton
Bellevue	Highland Heights	New Franklin	Streetsboro
Belpre	Hilliard	New Richmond	Strongsville
Bentleyville	Hopedale	New Riegel	Sugar Grove
Berea	Hudson	New Waterford	Sugarcreek
Bettsville	Hunting Valley	Newburgh Heights	Sunbury
Bexley	Huron	Newcomerstown	Swanton
Bloomdale	Independence	Newtown	Sycamore
Bloomingdale	Jackson Center	North Lewisburg	Tallmadge
Boston Heights	Jeromesville	North Olmsted	Thurston
Brecksville	Jerry City	North Ridgeville	Tiro
Bremen	Jewett	North Robinson	Tontogany
Broadview Heights	Johnstown	North Royalton	Toronto
Brooklyn	Kent	Oakwood Village	Tremont City



QUICK STATS

RITA Collection Start Date: 01/01/1972

2013	Rate/Factor	
Tax Rate	2.00 %	
Credit Factor (Tax Credit)	100.00 %	
Credit Rate (Credit Limit)	2.00 %	

2012	Rate/Factor	
Tax Rate	2.00 %	
Credit Factor (Tax Credit)	100.00 %	
Credit Rate (Credit Limit)	2.00 %	

TAX RESOURCES

[Tax Ordinances](#)

[Rules & Regulations](#)

[Tax History](#)

[Individual Tax Forms](#)

[Business Tax Forms](#)

Brecksville

Cuyahoga County
9069 Brecksville Road
Brecksville, Ohio 44141
Telephone: (440) 526-4351
Fax: (440) 526-8708
Website: www.brecksville.oh.us

INDIVIDUAL NOTES



Special Notes or Requirements for Filing
Individual Tax Returns

[CLICK HERE](#)

BUSINESS NOTES



Special Notes or Requirements for Filing
Business Tax Returns

[CLICK HERE](#)



QUICK STATS

RITA Collection Start Date: 01/01/1972

2013	Rate/Factor	
Tax Rate	2.00 %	
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Credit Rate (Credit Limit)	2.00 %	

2012	Rate/Factor	
Tax Rate	2.00 %	
Credit Factor (Tax Credit)	100.00 %	
Credit Rate (Credit Limit)	2.00 %	

TAX RESOURCES

[Tax Ordinances](#)

[Rules & Regulations](#)

[Tax History](#)

[Individual Tax Forms](#)

[Business Tax Forms](#)



Brecksville

Cuyahoga County
9069 Brecksville Road
Brecksville, Ohio 44141
Telephone: (440) 526-4351
Fax: (440) 526-8708
Website: www.brecksville.oh.us

Business Special Notes

ESTIMATED PAYMENT REQUIREMENTS

Quarterly payments of estimated tax must be made if the anticipated amount is over \$75.

NET OPERATING LOSS

A net operating loss may be carried forward (Section J) for 5 years.

FILING FREQUENCY DESCRIPTION

It is required that on or before the last day of each month, the taxes withheld in the previous month be paid and Form 11 filed with RITA. However, if the amount withheld in any one month for a municipality is less than \$100, the employer may defer the filing of Form 11 and the payment of the amount withheld until the last day of the month following the end of each calendar quarter.

BALANCE DUE/OVERPAYMENT INFORMATION

Amounts of less than \$1 will not be collected or refunded.

AGE EXEMPTION

Individuals under 18 years of age are exempt from paying municipal income tax.

Business Forms and Instructions

Business Forms and Instructions

Autocalc Net Profit Tax Return

RITA Rules and Regulations

Bulk Tax Filings - Business Software Vendor

Form	2013	2012	2011	2010	2009	2008	2007
Form 11 Employer's Municipal Tax Withholding Statement	Download	Download	Download	Download	Download	Download	Download
Form 11 Instructions	Download	Download	Download	Download	Download	Download	Download
Form 11A	Download	Download	Download	Download	Download	Download	Download
	Download	Download	Download	Download	Download	Download	Download
	Download	Download	Download	Download	Download	Download	Download
	Download	Download	Download	Download	Download	Download	Download
	Download	Download	Download	Download	Download	Download	Download

E-FILE
REGIONAL INCOME TAX AGENCY EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT
www.ritaohio.com

FOR THE PERIOD: [] TO []
DUE ON OR BEFORE: []
FED. ID #: []
NAME: []
ADDRESS #: [] STATE: []
STREET NAME: []
CITY: []

FORM 11 SECTION A

1. TOTAL WAGES SUBJECT TO WORKPLACE TAX \$ []
2. TOTAL AMOUNT OF WORKPLACE TAX WITHHELD \$ []
3. TOTAL AMOUNT OF RESIDENCE TAX WITHHELD \$ []
4. TOTAL AMOUNT DUE AND PAID \$ []

MAKE CHECK PAYABLE TO: R.I.T.A.
I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT.
SIGNATURE: []
PRINT NAME: []
TITLE: [] DATE: []

PRINT FORM RESET FORM OPEN BLANK FORM

Tax Rates Table

Estimated Tax on Net Profits

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Tax Rates Tables

Tax Rates, Credit Factors, and Credit Rates for RITA municipalities.

2014 2013 2012 2011 2010 2009 2008



Bold indicates a rate that went into effect January 1st in the selected year.

Municipality	Code	Tax Rate	Credit Factor (Tax Credit)	Credit Rate (Credit Limit)
Addyston	018	1.500 %	100.000 %	1.500 %
Adelphi	022	1.000 %	0.000 %	-
Andover	015	1.500 %	100.000 %	1.500 %
Antwerp	031	1.000 %	50.000 %	1.000 %
Arlington Heights	013	2.100 %	100.000 %	2.100 %
Ashville	006	1.000 %	0.000 %	-
Aurora	010	2.000 %	100.000 %	2.000 %
Avon	020	1.750 %	100.000 %	1.500 %
Avon Lake	021	1.500 %	100.000 %	1.500 %
Baltic	033	1.000 %	100.000 %	1.000 %
Baltimore	029	1.000 %	0.000 %	-
Bay Village	040	1.500 %	100.000 %	1.000 %

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Mailing Addresses for Forms and Correspondence

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Tax Rates Table

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RITA FAQ

Individuals - Filing

Individuals - Taxable /
Nontaxable

Individuals - Refunds

Individuals - Specific
Filing Questions

Individuals - eFile

Individuals - Subpoena /
Litigation

Subpoena

Litigation

Individuals - Examples

Business - General

Business - Magnetic
Reporting of W2s

Select from the Categories and Sub-Categories on the left to find the answers you need.

Individuals - Filing

1. Who must file a RITA tax return?



Resident individuals, 18 years of age and older, who have earned income, even if no tax is due.

Non-resident individuals who have earned income in a RITA municipality that is not subject to employer withholding.

Non-resident individuals who conduct business in a RITA municipality, even if no tax is due.

NOTE: Exceptions to the 18 years of age or older exemption exist. For more information, visit the [RITA Member List](#), click on your municipality and select the Individual Notes section.

2. I am retired, do I need to file a RITA tax return?



3. I am under the age of 18, do I need to file a RITA tax return?



4. I attend college in a NON-RITA municipality, but use my parents' address for mailing purposes. Do I need to file a RITA tax return?



5. I moved during the year, do I need to file?



6. I worked in a RITA municipality, but I do not live in a RITA municipality. Do I



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Businesses



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Welcome to the Individuals Section

Individual Forms and Instructions

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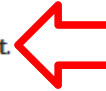
Tax Professionals

RITA Member List

Tax Rates Table

MyAccount in RITA eServices

RITA has expanded its popular eService programs with a secured Taxpayer Portal called **MyAccount**.



By logging into MyAccount you may:

- File your annual return
- Make payments
- View status of refund
- Manage your user profile
- View payment history and current year estimated payment information
- Create or update your tax estimate, and make a payment toward that update or estimate in one step.

If you are new to RITA or its eServices, you will need to register using the following link [start here](#).

Returning users can access MyAccount by one of two ways. Click on either the MyAccount button above or the eFile/ePayments links below.

eFile



Start Here

ePayments



Start Here

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UserID: 777302NDV130
Email: jchalmers@ritaohio.com

Last Logged On: 11/7/2013 5:11:18 PM
Primary SSN: XXX-XX-2130

[MyAccount Home](#) ▾ | [File and Pay](#) ▾ | [View History](#) ▾ | [Customer Service](#) ▾

[Home](#) / [MyAccount Home](#)

Welcome to MyAccount!

Easily navigate the services provided to you in MyAccount by selecting one of the following options located in the menu above.

File and Pay - File your RITA taxes and/or make payments

View History - View status of your refund, view payment history and current year estimated payment information

Customer Service - Provides access to Message Center, Service Center and Notifications Center

Message Center - Locate, view details and reply to previously submitted service requests

Notifications Center - Manage email notifications

Service Center - Create a service request to submit a question, request information, update your address or update your phone number

To manage your online profile select any link in the **Manage Profile** section below.

Look for future enhancements to MyAccount that will provide you with more services to view and manage your Tax Account online.

Manage Profile

[Update My Password](#)

[Update My Email Address](#)

[Update My Security Questions And Answers](#)

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[Home](#) / [MyAccount Home](#)

Welcome to MyAccount!

Easily navigate the services provided

File and Pay - File your RITA

View History - View status of

Customer Service - Provides

Message Center -

Notifications Center -

Service Center -

To manage your online profile select

Look for future enhancements to M

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Email: RITADVP_QATIFileLogin@ritaohio.local

Last Logged On: 10/29/2013 9:32:13 AM
Primary SSN: XXX-XX-2130

[MyAccount Home](#) ▾ | [File and Pay](#) ▾ | [View History](#) ▾

[Home](#) / [View History](#) / [Refund Status](#)

Refund History:

Tax Year	Refund Status
2011	Your refund request is currently being reviewed.
2012	Your refund has been approved and is scheduled to be issued. You should receive the refund within the next 2 weeks.

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Manage Profile

[Update My Password](#)

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[Update My Security Questions And Answers](#)

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Home / Customer Service / Service Center

Welcome to Service Center
Welcome to the MyAccount Service Center. Create an online customer service request, update your address or update your phone number by clicking on the links below.

Service Center

- [Create Online Customer Service Request](#)
- [Update Address](#)
- [Update Phone Number](#)

[RETURN TO MYACCOUNT HOME](#)

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Primary SSN: XXX-XX-2130

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Home / Customer Service / Service Center / **Create Service Request**

Create Service Request

Date: 11/7/2013
 International

Day Phone Number*: Ext:

Category*:

Message*

[CANCEL](#) [SUBMIT](#)

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 Email: jchalmers@ritaohio.com Primary SSN: XXX-XX-2130

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Home / Customer Service / Message Center

Welcome to Message Center

Welcome to the MyAccount Message Center. Below is a listing of all customer service requests through the MyAccount Service Center. To view the details of a service request click the hyperlink. If a service request is not displayed, you may search for it by using the Start Date and the End Date button.

Message Center

Start Date: End Date:

Date Submitted	Subject	Service Request #	Status
11/7/2013	eFiling issue	1-10311472	Open

[RETURN TO MYACCOUNT HOME](#)

R I T A
REGIONAL INCOME TAX AGENCY
Founded in 1971

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UserID: 777302NDV130 Last Logged On: 11/7/2013 5:11:18 PM
 Email: jchalmers@ritaohio.com Primary SSN: XXX-XX-2130

MyAccount Home ▾ | File and Pay ▾ | View History ▾ | Customer Service ▾

Home / Customer Service / Message Center / [1-10311472](#)

Message Details for SR# 1-10311472 - eFiling issue

Date Submitted	Sent/Received	Description
11/7/2013 5:26:30 PM	Received	Responding to question from taxpayer.
11/7/2013 12:00:00 AM	Sent	Question entered here to be submitted to RITA

[RETURN TO MESSAGE CENTER](#)

[Update My Password](#)
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[LOGOUT](#)

located in the menu above.

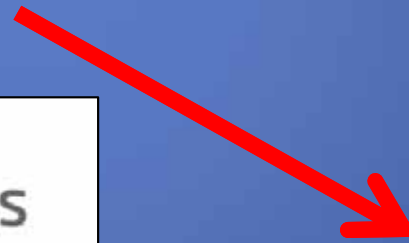
ment information

Exciting News!

- RITA has received IRS approval to join MeF* process as of January 1, 2015.
 - RITA and Philadelphia, PA are only municipalities
 - Secured Intuit (ProSeries) as partner

*Modernized e-file

Tax Partners - Current

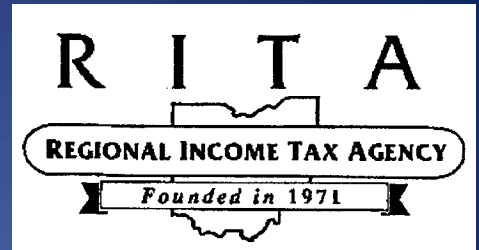


Tax Partners - MeF



Tax Partners - MeF





Estimated Payments & Extensions

Business & Individual

Speaker: Scott Dunford

REGIONAL INCOME TAX AGENCY

LET YOUR VOICE BE HEARD YOUR INPUT MATTERS

We at the Regional Income Tax Agency (RITA) believe that the best way to provide the most valuable support to tax professionals is to clearly identify how RITA can be an ideal partner to help you achieve accuracy and timeliness of tax preparation.



This brief online survey is your opportunity to provide insight into your experience with RITA as a tax professional. Thank you for taking the time to participate and help us to better serve you in the upcoming year.

You only have until February 14 to let your voice be heard. Complete the survey at [\(https://ritagency.wufoo.com/forms/regional-income-tax-agency-rita-survey/\)](https://ritagency.wufoo.com/forms/regional-income-tax-agency-rita-survey/).

Survey

Estimated Payment Due Dates

■ Individuals

- First Quarter 4/30/2014
- Second Quarter 7/31/2014
- Third Quarter 10/31/2014
- Fourth Quarter 1/31/2015

■ Businesses

- First Quarter -15th day of the 4th month of the taxable year.
- Second Quarter -15th day of the 6th month of the taxable year.
- Third Quarter -15th day of the 9th month of the taxable year.
- Fourth Quarter -15th day of the 12th month of the taxable year.

Estimated Payment Tips

- Safe Harbor Provision O.R.C. 718.08 (E)
 - 90% of the current year liability
 - 100% of the preceding tax years liability

- How to Verify
 - R.I.T.A. agent
 - IVR telephone system
 - Tax practitioner fax request form

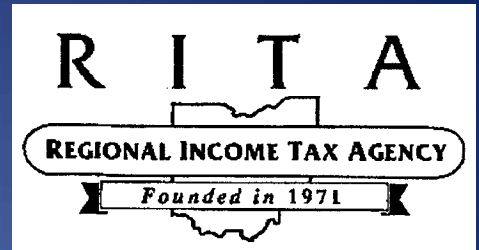
Extensions

■ Filing Due Date

- April 15, 2014 (In accordance with IRS 2014 deadline)

■ Request For Extension

- Due on or before April 15, 2014.
- R.I.T.A. will accept extension with the tax return if no payment is anticipated.
- Extends the return to the last day of the month following the month to which the due date of the federal tax return was extended.
- Ohio Business Gateway extends until the last day of the month to which the due date for filing of the federal tax return was extended.
- Failure to file an individual extension request by 4/15/2014 may result in the taxpayer receiving a failure to file notice or subpoena (even if no payment is anticipated).



Individual Tax Forms

37B, 37 & 10A

Speaker: Scott Dunford

Form 37B

□ Simplified form to be used for individuals that lived in the same municipality all year

□ Can ONLY be used for individuals that live in municipalities that offer 100% tax credit

□ Can ONLY be used for individuals who have W-2 income as the only source of earned income

Form 37B Regional Income Tax Agency
RITA Individual Income Tax Return 2013
 For use by taxpayers who DID NOT MOVE, have ONLY W-2 INCOME, and live in FULL CREDIT municipalities

Contact us toll free:
 Cleveland 800.800.7482
 Columbus 800.721.7482
 Youngstown 800.750.7482
 TDD 440.526.5332

Your social security number	Spouse's social security number
Your first name and middle initial	Last name
If a joint return, spouse's first name and middle initial	Last name
Current home address (number and street)	Apt #
City, state, and ZIP code	
Daytime phone number	Municipality you lived in for the tax year

Filing Status:
 Single or Married Filing Separately 3
 Joint 2 1
 If you have an EXTENSION check here and attach a copy: EXTENSION
 If this is an amended return, check here:
 If you are exempt from filing, check this box and complete the back of this form:

RITA's eFile
 Easy, Fast, Free & Secure
www.ritaohio.com

Section A
 In Column A, put the actual name of the municipality (city or village) in which you and/or your spouse physically worked. If you did not work in a municipality, enter "None" in Column A. DO NOT enter school district tax in Column E.

	Column A Workplace Municipality (Name of city or village where you worked)	Column B Wages (Greater of Box 1, 5 or 16 from W-2)	Column C Tax Rate of resident municipality	Column D Tax Due Before Withholding Multiply Column B times Column C	Column E Local/City Tax Withheld By Employer	Column F Allowable Credit for Tax Withheld Lesser of Column D or Column E
Attach Local/City copy of W-2 Forms and Check or Money Order Here Please use a paperclip						
Totals		0		Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.		0

STOP If you have income other than wages reported on a W-2 form, such as income from Schedule C, E or F, you can not use Form 37B. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes please use the on-line eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately. To manually calculate your taxes please continue.

Section B

1 Total W-2 wages from Section A, Column B	1	
2 Tax due before withholding. Multiply Line 1 by your resident municipality tax rate from the tax table. Enter the tax rate of your resident municipality here: _____ %	2	
3 Total credit allowable for withholding from Section A, Column F	3	
4 Tax due after withholding. Subtract Line 3 from Line 2. If less than zero, enter -0- and file Form 10A to claim your refund.	4	
5 2013 estimated tax payments made to RITA by check, credit/debit card, or ePayment	5	
6 Credit carried forward from 2012	6	
7 Total estimated tax payments and credit carryovers (add lines 5 & 6)	7	
8 Balance due. If Line 7 is less than Line 4, subtract Line 7 from Line 4	8	
9 Amount to be Credited. If Line 7 is greater than Line 4 and you want a credit, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	9	
10 Amount to be Refunded. If Line 7 is greater than Line 4 and you want a refund, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	10	
11 Enter 2014 estimated tax in full. If left blank, RITA will calculate for you.	11	
12 Enter full estimate from Line 11 or first quarter estimate (1/4 of line 11) less credit, if any, from Line 9	12	
13 TOTAL DUE by April 15, 2014. Add Lines 8 and 12. Make check payable to RITA.	13	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

Your Signature _____	Date _____	Preparer's Signature _____	Date _____
Spouse's Signature if a joint return _____	Date _____	Preparer's Address _____	Id Number _____

Mail with W-2 and payment to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-6552
 Mail with W-2 and payment to:
 Regional Income Tax Agency
 PO Box 94651
 Cleveland, OH 44101-6553
 Refund with an amount on line 14:
 Regional Income Tax Agency
 PO Box 99409
 Cleveland, OH 44101-5409

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: _____

Form 37B

■ 4 Parts

■ Page 1

□ Demographics

- SSN Primary & Spouse
- Name Primary & Spouse
- Address

□ Income Section

■ 6 Columns

- Work city
- Wages
- Resident municipality tax rate
- Wage * Tax Rate
- Work tax withheld
- Lesser of Column D or E

Form 37B Regional Income Tax Agency
RITA Individual Income Tax Return 2013
 For use by taxpayers who DID NOT MOVE, have ONLY W-2 INCOME, and live in FULL CREDIT municipalities

Contact us toll free:
 Cleveland 800.800.7482
 Columbus 800.721.7482
 Youngstown 800.750.7482
 TDD 440.526.5332

Your social security number	Spouse's social security number
Your first name and middle initial	Last name
If a joint return, spouse's first name and middle initial	Last name
Current home address (number and street)	
Apt #	
City, state, and ZIP code	
Daytime phone number	Municipality you lived in for the tax year

Filing Status:
 Single or Married Filing Separately 3
 Joint 2 1
 If you have an EXTENSION check here and attach a copy: EXTENSION
 If this is an amended return, check here:
 If you are exempt from filing, check this box and complete the back of this form:

RITA's eFile
 Easy, Fast, Free & Secure
www.ritaohio.com

Section A

In Column A, put the actual name of the municipality (city or village) in which you and/or your spouse physically worked. If you did not work in a municipality, enter "None" in Column A. DO NOT enter school district tax in Column E.

	Column A Workplace Municipality (Name of city or village where you worked)	Column B Wages (Greater of Box 1, 5 or 16 from W-2)	Column C Tax Rate of resident municipality	Column D Tax Due Before Withholding Multiply Column B times Column C	Column E Local/City Tax Withheld By Employer	Column F Allowable Credit for Tax Withheld Lesser of Column D or Column E
Attach Local/City copy of W-2 Forms and Check or Money Order Here. Please use a paperclip.						
Totals		0		Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.		0

STOP If you have income other than wages reported on a W-2 form, such as income from Schedule C, E or F, you can not use Form 37B. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes please use the on-line eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately. To manually calculate your taxes please continue.

Section B

1 Total W-2 wages from Section A, Column B	1	
2 Tax due before withholding. Multiply Line 1 by your resident municipality tax rate from the tax table. Enter the tax rate of your resident municipality here: _____ %	2	
3 Total credit allowable for withholding from Section A, Column F	3	
4 Tax due after withholding. Subtract Line 3 from Line 2. If less than zero, enter -0- and file Form 10A to claim your refund.	4	
5 2013 estimated tax payments made to RITA by check, credit/debit card, or ePayment	5	
6 Credit carried forward from 2012	6	
7 Total estimated tax payments and credit carryovers (add lines 5 & 6)	7	
8 Balance due. If Line 7 is less than Line 4, subtract Line 7 from Line 4	8	
9 Amount to be Credited. If Line 7 is greater than Line 4 and you want a credit, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	9	
10 Amount to be Refunded. If Line 7 is greater than Line 4 and you want a refund, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	10	
11 Enter 2014 estimated tax in full. If left blank, RITA will calculate for you.	11	
12 Enter full estimate from Line 11 or first quarter estimate (1/4 of line 11) less credit, if any, from Line 9	12	
13 TOTAL DUE by April 15, 2014. Add Lines 8 and 12. Make check payable to RITA.	13	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

Your Signature _____	Date _____	Preparer's Signature _____	Date _____
Spouse's Signature if a joint return _____	Date _____	Preparer's Address _____	Id Number _____

Mail with W-2 and payment to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-6552
 Mail with W-2s and payment to:
 Regional Income Tax Agency
 PO Box 94651
 Cleveland, OH 44101-6553
 Return with an amount on line 14:
 Regional Income Tax Agency
 PO Box 99409
 Cleveland, OH 44101-5409

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: _____

Form 37B

■ 4 Parts

■ Page 1

□ Calculations

- Enter wages in Column B
- Enter tax rate in Column C
- Multiply B*C
- Enter tax withheld in Column E
- Lesser of Column D or E in Column F
- Total wages on line 1
- Wages * tax rate on line 2
- Credit on line 3
- Total due on line 4

Form **37B** Regional Income Tax Agency
RITA Individual Income Tax Return 2013
For use by taxpayers who DID NOT MOVE, have ONLY W-2 INCOME, and live in FULL CREDIT municipalities

Contact us toll free:
 Cleveland 800.800.7482
 Columbus 800.721.7482
 Youngstown 800.750.7482
 TDD 440.526.5332

Your social security number		Spouse's social security number	
Your first name and middle initial		Last name	
If a joint return, spouse's first name and middle initial		Last name	
Current home address (number and street)			Apt #
City, state, and ZIP code			
Daytime phone number		Municipality you lived in for the tax year	

Filing Status:
 Single or Married Filing Separately 3
 Joint 2 1
 If you have an EXTENSION check here and attach a copy: EXTENSION
 If this is an amended return, check here:
 If you are exempt from filing, check this box and complete the back of this form:

RITA's eFile
 Easy, Fast, Free & Secure
www.ritaohio.com

Section A

In Column A, put the actual name of the municipality (city or village) in which you and/or your spouse physically worked. If you did not work in a municipality, enter "None" in Column A. DO NOT enter school district tax in Column E.

Attach Local/City copy of W-2 Forms and Check or Money Order Here Please use a paperclip	Column A Workplace Municipality (Name of city or village where you worked)	Column B Wages (Greater of Box 1, 5 or 16 from W-2)	Column C Tax Rate of resident municipality	Column D Tax Due Before Withholding Multiply Column B times Column C	Column E Local/City Tax Withheld By Employer	Column F Allowable Credit for Tax Withheld Lesser of Column D or Column E
	Totals	0		Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.		0

STOP If you have income other than wages reported on a W-2 form, such as income from Schedule C, E or F, you can not use Form 37B. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes please use the on-line eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately. To manually calculate your taxes please continue.

Section B

1 Total W-2 wages from Section A, Column B	1
2 Tax due before withholding. Multiply Line 1 by your resident municipality tax rate from the tax table. Enter the tax rate of your resident municipality here: _____ %	2
3 Total credit allowable for withholding from Section A, Column F	3
4 Tax due after withholding. Subtract Line 3 from Line 2. If less than zero, enter -0- and file Form 10A to claim your refund.	▶ 4
5 2013 estimated tax payments made to RITA by check, credit/debit card, or ePayment	5
6 Credit carried forward from 2012	6
7 Total estimated tax payments and credit carryovers (add lines 5 & 6)	7
8 Balance due. If Line 7 is less than Line 4, subtract Line 7 from Line 4	▶ 8
9 Amount to be Credited. If Line 7 is greater than Line 4 and you want a credit, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	9
10 Amount to be Refunded. If Line 7 is greater than Line 4 and you want a refund, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	10
11 Enter 2014 estimated tax in full. If left blank, RITA will calculate for you.	▶ 11
12 Enter full estimate from Line 11 or first quarter estimate (1/4 of line 11) less credit, if any, from Line 9	12
13 TOTAL DUE by April 15, 2014. Add Lines 8 and 12. Make check payable to RITA.	▶ 13

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

_____ Your Signature	_____ Date	_____ Preparer's Signature	_____ Date
_____ Spouse's Signature if a joint return	_____ Date	_____ Preparer's Address	_____ Id Number

Mail with W-2 and payment to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-6552
 Mail with W-2s and payment to:
 Regional Income Tax Agency
 PO Box 94651
 Cleveland, OH 44101-6553
 Return with an amount on line 14:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland, OH 44101-5409

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: _____

Form 37B

Page 2

Declaration Of Exemption

- No Taxable Income
- Military Income Only
- Under 18
- Retired
- Moved Out
- Deceased
- Joint Filer

Name of taxpayer(s) shown on page 1	Your social security number	Spouse's SSN if filing joint exemption	Year
-------------------------------------	-----------------------------	--	------

Declaration of Exemption

I am not reporting municipal (city or village) taxable income because:

- 1. I had no municipal taxable income for the year indicated above. Attach a copy of page 1 of your federal Form 1040, 1040A or 1040EZ. If you did not file a federal return because you did not meet the federal minimum gross income requirements, check here: .
- 2. I was a member of the armed forces of the United States and had no income for the year indicated above other than military pay, military allowances, interest income, and/or dividend income.
- 3. I was under 18 years of age for the entire year (or the appropriate age for my resident municipality as indicated below in the Special Notes). Attach a copy of your birth certificate or driver's license.

Date of Birth	Mo	Day	Year
---------------	----	-----	------
- 4. I am a retired individual and received only pension, social security, interest and/or dividend income for the year indicated above. Attach a copy of page 1 of your federal Form 1040, 1040A or 1040EZ. If you did not file a federal return, attach a copy of your 1099-R or statement of Social Security Earnings.

Retirement Date	Mo	Day	Year
-----------------	----	-----	------
- 5. Prior to the first day of the year indicated above, I moved out of a RITA municipality, and I had no rental or self-employment income earned in a RITA municipality during the year indicated above.

Date of Move	Mo	Day	Year
--------------	----	-----	------

Current Home Address (number and street)	City	State	Zip
Prior Home Address (number and street)	City	State	Zip
- 6. The taxpayer indicated above is deceased. Indicate the date of death to the right.

Date of Death	Mo	Day	Year
---------------	----	-----	------
- 7. I am not exempt from tax. However, I filed and reported my taxable income to RITA on a joint return filed with my spouse.

Spouse's name	Spouse's social security number
---------------	---------------------------------
- 8. I meet the requirements of the Military Spouse Residency Relief Act for the year indicated above. Attach copies of Form DD 2058, your valid military spouse ID card, and your spouse's most recent LES.

Address of legal domicile (number and street)	City	State	Zip
---	------	-------	-----

Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this declaration of exemption, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature _____ Date _____ Spouse's signature if joint exemption _____ Date _____

Special Notes

The under 18 years of age exemption does not apply to residents of the following municipalities:

- Addyston
- Belpre
- Campbell
- Fremont
- Girard
- Harrison
- Lockland
- Middleport
- Oxford
- Powhatan Point
- Ripley
- Riverside
- Rossford
- Saint Paris
- Tontogany
- Williamsburg
- Winterville
- Youngstown

The following municipalities use an under 16 years of age exemption instead of an under 18 years of age exemption:

- Avon Lake
- Cedarville
- Fairborn
- Jackson Center
- Jewett
- Yellow Springs

For the under 18 years of age exemption to apply, the

The following municipalities have additional special rules:

- Bellevue**
 - State unemployment compensation is taxable
- Garfield Hts.**
 - Residents of Garfield Hts. who are 62 years of age and older are entitled to a wage exemption.
- Grove City**
 - Developmentally disabled employees earning less than the minimum hourly wage while employed at government-sponsored shall be exempt from the levy of tax.
- Lockland**
 - Any Lockland taxpayer who is 65 yrs. of age or older on December 31 of the taxable year and has gross taxable income of \$1200.00 or less is exempt. An exemption certificate must be filed.
- Lowland**
 - Lowland does not give credit for Kentucky county taxes withheld.
- Mogadore**
 - Taxpayer's who are full time, post secondary education program students for at least 5 calendar months of the year may be eligible for a tax credit not to exceed \$75.00.
- Oakwood Village**
 - Personal earnings of any person who is a full-time high school or undergraduate college student working within the State of Ohio during the taxable year for which period they are residents of Oakwood Village may be exempt from paying residence tax.
- Ottawa**
 - Students 16 years of age or under and earning less than \$600.00/yr are exempt from paying municipal income tax.
- Reynoldsburg & Worthington**
 - Income of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage is exempt.
- Sherwood**

Form 37B

- Complete all applicable sections & attach appropriate documentation
- Sign and Date
- Mail by April 15, 2014
- Any tax due must be paid at the time of filing
- Questions?

Form **37**

Regional Income Tax Agency
RITA Individual Income Tax Return

2013

Contact us toll free:
Cleveland 800.860.7482
Columbus 866.721.7482
Youngstown 866.750.7482
TDD 440.526.5332

Form 37

Your social security number	Spouse's social security number
Your first name and middle initial	Last name
If a joint return, spouse's first name and middle initial	Last name
Home address (number and street)	Apt #
City, state, and ZIP code	
Daytime phone number	Evening phone number

Filing Status:
 Single or Married Filing Separately ³
 Joint ² ₁

If you have an EXTENSION check here and attach a copy: EXTENSION

If this is an amended return, check here:

RITA's eFile
Easy, Fast, Free & Secure
www.ritaohio.com

Move Information

Check here if you moved since January 1, 2013, and indicate your change of address. If you moved more than once, supply the additional move information on a separate sheet.

Date of Move:

Current Address (number and street)	City	State	Zip
Prior Address (number and street)	City	State	Zip

Section A

List all W-2 wages earned in 2013 and the amount of municipal (city) tax withheld while living in a RITA municipality. In general, unless you moved into or out of a RITA municipality during the year, your taxable wages cannot be less than Medicare wages (Box 5 of your W-2). List all tax withheld to your resident municipality in Column 3 only (even if you worked in the municipality where you lived). In Column 4, indicate the name of the municipality in which you or your spouse physically worked. This may be different from the employer's address shown on the W-2. If you did not work in a city or village enter "None" in Column 4. DO NOT enter school district tax into columns 2 or 3.

Paperclip Local/City copy of W-2 Forms and Check or Money Order Here Do not use staples, tape or glue	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
	Wages (Greater of Box 1, 5 or 16 from W-2)	Local/City Tax Withheld for Workplace Municipality	Local/City Tax Withheld for Resident Municipality	Workplace Municipality (Name of city or village where you worked)	Resident Municipality (Name of city or village where you lived)	Dates Wages Were Earned	
						From Date MM/DD/YY	Thru Date MM/DD/YY
Totals	0	0	0	Enter the total of Column 1 on Page 2, Line 1a; enter the total of Column 2 on Page 2, Line 4a; and enter the total of Column 3 on Page 2, Line 7a.			



To manually calculate your taxes please continue to page 2. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes, please use the online eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.

Long form for everyone to use

Moved during the year

Schedule Income

Non-Residents

Anyone else who can't use 37B

Form 37

- 6 parts on 3 pages
- Section A
- Section B
- Schedules J & K
- Name and Address
 - SSN primary and spouse
 - Address
 - City, state and zip code
 - Amended check box
 - Single joint box
 - Move indicator box
 - Extension

Section A

Form	37	Regional Income Tax Agency RITA Individual Income Tax Return	2013
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Contact us toll free:
 Cleveland 800.860.7482
 Columbus 866.721.7482
 Youngstown 866.750.7482
 TDD 440.526.5332

Your social security number		Spouse's social security number	
Your first name and middle initial		Last name	
If a joint return, spouse's first name and middle initial		Last name	
Home address (number and street)			Apartment #
City, state, and ZIP code			
Daytime phone number		Evening phone number	

Filing Status:
 Single or Married Filing Separately 3
 Joint 2 1

If you have an EXTENSION check here and attach a copy: EXTENSION

If this is an amended return, check here:

RITA's eFile
 Easy, Fast, Free & Secure
www.ritaohio.com

Move Information

Check here if you moved since January 1, 2013, and indicate your change of address. If you moved more than once, supply the additional move information on a separate sheet.

Date of Move:		Current Address (number and street)	City	State	Zip
		Prior Address (number and street)	City	State	Zip

Section A

List all W-2 wages earned in 2013 and the amount of municipal (city) tax withheld while living in a RITA municipality. In general, unless you moved into or out of a RITA municipality during the year, your taxable wages cannot be less than Medicare wages (Box 5 of your W-2). List all tax withheld to your resident municipality in Column 3 only (even if you worked in the municipality where you lived). In Column 4, indicate the name of the municipality in which you or your spouse physically worked. This may be different from the employer's address shown on the W-2. If you did not work in a city or village enter "None" in Column 4. DO NOT enter school district tax into columns 2 or 3.

Paperclip Local/City copy of W-2 Forms and Check or Money Order Here Do not use staples, tape or glue	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
	Wages (Greater of Box 1, 5 or 18 from W-2)	Local/City Tax Withheld for Workplace Municipality	Local/City Tax Withheld for Resident Municipality	Workplace Municipality (Name of city or village where you worked)	Resident Municipality (Name of city or village where you lived)	From Date MM/DD/YY	Thru Date MM/DD/YY
Totals	0	0	0	Enter the total of Column 1 on Page 2, Line 1a; enter the total of Column 2 on Page 2, Line 4a; and enter the total of Column 3 on Page 2, Line 7a.			



To manually calculate your taxes please continue to page 2. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes, please use the online eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.

Section B

1 a	Total W-2 wages from Page 1, Section A, Column 1	1a	
b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. If less than zero enter -0-	1b	
2	Total taxable income. Add lines 1a and 1b	2	
3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ %	3	
4 a	Tax Withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments	4a	
	b Direct payment from Page 3, Schedule K, Line 35. Do not: enter tax withheld from your wages and or estimated tax payments on this line		
5 a	Add lines 4a and 4b	5a	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b	
c	Enter the smaller of line 5a or line 5b	5c	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments. (see instructions)	7a	
b	Tax paid by your partnership/S corp to any RITA municipality	7b	
8	Total credits allowable. (Add lines 6, 7a, and 7b)	8	
9	Subtract Line 8 from Line 3	9	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 32	10	
11	Tax on Schedule J Income from Page 3, Schedule K, Line 36	11	
12	TAX DUE RITA AFTER WITHHOLDING. Add lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions)	12	
13	2013 Estimated Tax Payments made to RITA by check, debit or credit card or ePayment. Do not enter tax withheld from your W-2s. Only include payments made for the 2013 tax year.	13	
14	Credit carried forward from 2012	14	
15	TOTAL CREDITS. Add lines 13 and 14	15	
16	Balance Due. If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than \$1 will not be collected.	16	
17	If line 15 is GREATER than 12, subtract line 12 from line 15 and enter OVERPAYMENT	17	
18	Amount you want credited to your 2014 estimated tax	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Allow 90 days for your refund.	19	
20 a	Enter 2014 estimated tax in full (see instructions). Estimates are due 4/15/14, 7/31/14, 10/31/14 and 1/31/15	20a	
	b Enter full estimate or first quarter estimate (1/4 of line 20a)		
21	Subtract line 18 from line 20b	21	
22	TOTAL DUE by April 15, 2014. Add Lines 16 and 21	22	

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in lower right hand corner of this page.

Refunds of tax withheld from your wages must be applied for on Form 10A.

Download Form 10A at www.ritaohio.com

Estimated Taxes (Line 20a)

If you anticipate owing \$10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the RITA Member list at www.ritaohio.com for detailed municipality information regarding exceptions to the \$10 rule. If your estimated taxes are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your 2014 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet: (applies to Section A wages and Schedule J, Line 29 income)

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident municipality from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:

Form 37

Section B

■ Line 1A

Gross wages from Section A

■ Line 1b

■ Line 3

Net income from Schedule J

Gross tax due the residence city

■ Line 4a

Workplace tax withheld from wages in Section A

■ Line 4b

Tax paid directly to any municipality

Section B

1 a	Total W-2 wages from Page 1, Section A, Column 1	1a	
b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. If less than zero enter -0-	1b	
2	Total taxable income. Add lines 1a and 1b	2	
3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ %	3	
4 a	Tax Withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments	4a	
	Direct payment from Page 3, Schedule K, Line 35. Do not enter tax withheld from your wages and or estimated tax payments on this line	4b	
5 a	Add lines 4a and 4b	5a	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b	
c	Enter the smaller of line 5a or line 5b	5c	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments. (see instructions)	7a	
b	Tax paid by your partnership/S corp to any RITA municipality	7b	
8	Total credits allowable. (Add lines 6, 7a, and 7b)	8	
9	Subtract Line 8 from Line 3	9	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 32	10	
11	Tax on Schedule J Income from Page 3, Schedule K, Line 36	11	
12	TAX DUE RITA AFTER WITHHOLDING. Add lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions)	12	
13	2013 Estimated Tax Payments made to RITA by check, debit or credit card or ePayment. Do not enter tax withheld from your W-2s. Only include payments made for the 2013 tax year.	13	
14	Credit carried forward from 2012	14	
15	TOTAL CREDITS. Add lines 13 and 14	15	
16	Balance Due. If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than \$1 will not be collected.	16	
17	If line 15 is GREATER than 12, subtract line 12 from line 15 and enter OVERPAYMENT	17	
18	Amount you want credited to your 2014 estimated tax	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Allow 90 days for your refund.	19	
20 a	Enter 2014 estimated tax in full (see instructions). Estimates are due 4/15/14, 7/31/14, 10/31/14 and 1/31/15	20a	
b	Enter full estimate or first quarter estimate (1/4 of line 20a)	20b	
21	Subtract line 18 from line 20b	21	
22	TOTAL DUE by April 15, 2014. Add Lines 16 and 21	22	

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in lower right hand corner of this page.

Refunds of tax withheld from your wages must be applied for on Form 10A.

Download Form 10A at www.ritaohio.com

Estimated Taxes (Line 20a)

If you anticipate owing \$10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the RITA Member list at www.ritaohio.com for detailed municipality information regarding exceptions to the \$10 rule. If your estimated taxes are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your 2014 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet: (applies to Section A wages and Schedule J, Line 29 income)

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident municipality from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:

Form 37

Section B

■ Line 5a

Total of lines 4a & b

■ Line 5b

Calculates credit rate for resident municipality

- Calculate each wage separately

■ Line 6

■ Line 5c

Lesser of line 5a or 5b

Credit factor of resident municipality

- Line 5c multiplied by the credit factor

■ Line 7a

Tax withheld specifically for the city in which the taxpayer lives

Section B

1 a	Total W-2 wages from Page 1, Section A, Column 1	1a	
b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. If less than zero enter -0-	1b	
2	Total taxable income. Add lines 1a and 1b	2	
3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ %	3	
4	a Tax Withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments	4a	
	b Direct payment from Page 3, Schedule K, Line 35. Do not: enter tax withheld from your wages and or estimated tax payments on this line	4b	
5	a Add lines 4a and 4b	5a	
	b Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b	
	c Enter the smaller of line 5a or line 5b	5c	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	
7	a Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments. (see instructions)	7a	
	b Tax paid by your partnership/S corp to any RITA municipality	7b	
8	Total credits allowable. (Add lines 6, 7a, and 7b)	8	
9	Subtract Line 8 from Line 3	9	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 32	10	
11	Tax on Schedule J Income from Page 3, Schedule K, Line 36	11	
12	TAX DUE RITA AFTER WITHHOLDING. Add lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions)	12	
13	2013 Estimated Tax Payments made to RITA by check, debit or credit card or ePayment. Do not enter tax withheld from your W-2s. Only include payments made for the 2013 tax year.	13	
14	Credit carried forward from 2012	14	
15	TOTAL CREDITS. Add lines 13 and 14	15	
16	Balance Due. If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than \$1 will not be collected.	16	
17	If line 15 is GREATER than 12, subtract line 12 from line 15 and enter OVERPAYMENT	17	
18	Amount you want credited to your 2014 estimated tax	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Allow 90 days for your refund.	19	
20	a Enter 2014 estimated tax in full (see instructions). Estimates are due 4/15/14, 7/31/14, 10/31/14 and 1/31/15	20a	
	b Enter full estimate or first quarter estimate (1/4 of line 20a)	20b	
21	Subtract line 18 from line 20b	21	
22	TOTAL DUE by April 15, 2014. Add Lines 16 and 21	22	

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in lower right hand corner of this page.

Refunds of tax withheld from your wages must be applied for on Form 10A.

Download Form 10A at www.ritaohio.com

Estimated Taxes (Line 20a)

If you anticipate owing \$10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the RITA Member list at www.ritaohio.com for detailed municipality information regarding exceptions to the \$10 rule. If your estimated taxes are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your 2014 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet: (applies to Section A wages and Schedule J, Line 29 income)

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident municipality from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:

Form 37

Section B

Line 7b

- 7b is often overlooked by preparers
- Tax paid by partnership or S-Corp on taxpayers behalf to a R.I.T.A. municipality

Line 8

- Total credits. Lines 6, 7a and 7b

Line 9

- Tax due resident municipality

Line 10

- Tax due on non-withheld W-2 wages (from Schedule K)

Line 11

- Tax due on Schedule J income (from Schedule K)

Section B

1 a	Total W-2 wages from Page 1, Section A, Column 1	1a	
b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. If less than zero enter -0-	1b	
2	Total taxable income. Add lines 1a and 1b	2	
3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ %	3	
4	a Tax Withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments	4a	
	b Direct payment from Page 3, Schedule K, Line 35. Do not: enter tax withheld from your wages and or estimated tax payments on this line	4b	
5	a Add lines 4a and 4b	5a	
	b Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____ %	5b	
	c Enter the smaller of line 5a or line 5b	5c	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	
7	a Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments. (see instructions)	7a	
	b Tax paid by your partnership/S corp to any RITA municipality	7b	
8	Total credits allowable. (Add lines 6, 7a, and 7b)	8	
9	Subtract Line 8 from Line 3	9	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 32	10	
11	Tax on Schedule J Income from Page 3, Schedule K, Line 36	11	
12	TAX DUE RITA AFTER WITHHOLDING. Add lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions)	12	
13	2013 Estimated Tax Payments made to RITA by check, debit or credit card or ePayment. Do not enter tax withheld from your W-2s. Only include payments made for the 2013 tax year.	13	
14	Credit carried forward from 2012	14	
15	TOTAL CREDITS. Add lines 13 and 14	15	
16	Balance Due. If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than \$1 will not be collected.	16	
17	If line 15 is GREATER than 12, subtract line 12 from line 15 and enter OVERPAYMENT	17	
18	Amount you want credited to your 2014 estimated tax	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Allow 90 days for your refund.	19	
20	a Enter 2014 estimated tax in full (see instructions). Estimates are due 4/15/14, 7/31/14, 10/31/14 and 1/31/15	20a	
	b Enter full estimate or first quarter estimate (1/4 of line 20a)	20b	
21	Subtract line 18 from line 20b	21	
22	TOTAL DUE by April 15, 2014. Add Lines 16 and 21	22	

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in lower right hand corner of this page.

Refunds of tax withheld from your wages must be applied for on Form 10A.

Download Form 10A at www.ritaohio.com

Estimated Taxes (Line 20a)
 If you anticipate owing \$10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the RITA Member list at www.ritaohio.com for detailed municipality information regarding exceptions to the \$10 rule. If your estimated taxes are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your 2014 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet: (applies to Section A wages and Schedule J, Line 29 income)

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident municipality from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:

Form 37

Section B

- Line 12
 - Total tax due R.I.T.A.
- Line 13
 - Estimated payments
 - Do not include balance from prior year or carry forward
- Line 14
 - Credit carry forward from 2012
- Line 15
 - Total Payments and Credits
- Line 16
 - Balance due
 - Must be paid with return to avoid penalty and interest

Section B

1 a	Total W-2 wages from Page 1, Section A, Column 1	1a	
b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. If less than zero enter -0-	1b	
2	Total taxable income. Add lines 1a and 1b	2	
3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ %	3	
4 a	Tax Withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments	4a	
	Direct payment from Page 3, Schedule K, Line 35. Do not: enter tax withheld from your wages and or estimated tax payments on this line	4b	
5 a	Add lines 4a and 4b	5a	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b	
c	Enter the smaller of line 5a or line 5b	5c	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments. (see instructions)	7a	
b	Tax paid by your partnership/S corp to any RITA municipality	7b	
8	Total credits allowable. (Add lines 6, 7a, and 7b)	8	
9	Subtract Line 8 from Line 3	9	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 32	10	
11	Tax on Schedule J Income from Page 3, Schedule K, Line 36	11	
12	TAX DUE RITA AFTER WITHHOLDING. Add lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions)	12	
13	2013 Estimated Tax Payments made to RITA by check, debit or credit card or ePayment. Do not enter tax withheld from your W-2s. Only include payments made for the 2013 tax year.	13	
14	Credit carried forward from 2012	14	
15	TOTAL CREDITS. Add lines 13 and 14	15	
16	Balance Due. If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than \$1 will not be collected.	16	
17	If line 15 is GREATER than 12, subtract line 12 from line 15 and enter OVERPAYMENT	17	
18	Amount you want credited to your 2014 estimated tax	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Allow 90 days for your refund.	19	
20 a	Enter 2014 estimated tax in full (see instructions). Estimates are due 4/15/14, 7/31/14, 10/31/14 and 1/31/15	20a	
b	Enter full estimate or first quarter estimate (1/4 of line 20a)	20b	
21	Subtract line 18 from line 20b	21	
22	TOTAL DUE by April 15, 2014. Add Lines 16 and 21	22	

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in lower right hand corner of this page. Refunds of tax withheld from your wages must be applied for on Form 10A. Download Form 10A at www.ritaohio.com

Estimated Taxes (Line 20a)

If you anticipate owing \$10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the RITA Member list at www.ritaohio.com for detailed municipality information regarding exceptions to the \$10 rule. If your estimated taxes are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your 2014 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet: (applies to Section A wages and Schedule J, Line 29 income)

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident municipality from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:

Form 37

Section B

- Line 17
 - Overpayment amount
- Line 18/19
 - Choose refund or credit
 - New P.O.Box for refunds
- Line 20a
 - Estimate
 - Should be 100% of prior year tax or 90% of anticipated current year tax. Must be paid by 1/31/14
- Line 20b
 - Amount of estimate being paid with the form
- Line 22
 - Total Due
 - Must be paid with the form, by April 15, 2014

Form 37

Schedule J

A COPY OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

SCHEDULE J						
SUMMARY OF NON W-2 INCOME (For columns 2-5 enter the Municipality where the income was earned)						
Print the name of each municipality where a profit/ (loss) was earned in the appropriate box(es)	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	RESIDENCE MUNICIPALITY	NONTAXING MUNICIPALITY	RITA MUNICIPALITY OF	RITA MUNICIPALITY OF	TAXED BY A NON-RITA MUNICIPALITY	ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
23. From Federal SCHEDULE C Attached	21	22	23	24	25	
24. From Federal SCHEDULE E Attached*	31	32	33	34	35	
25. All Other Taxable Income (or Loss). Attach Schedule(s)	41	42	43	44	45	
26. TOTAL NON-WAGE INCOME (Add Lines 23, 24, 25)						
27. LESS LOSS CARRY FORWARD IF ALLOWABLE	51 ()	52 ()	53 ()	54 ()	55 ()	
28. WORKPLACE INCOME (Line 28 minus Line 27)	61	62				
29. WORKPLACE INCOME (Line 28 minus Line 27)			63	64	65	
30. MUNICIPAL TAX DUE (NOTE: Line 30 cannot be less than zero.)					Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.	
TOTAL of Column 6, place the total in Section B, Line 1b.						31.

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

- Column 1
 - Non W-2 Income/Loss earned in the resident municipality
- Column 2
 - Non W-2 Income/Loss earned in a non-taxing municipality
- Column 3
 - Non W-2 Income/Loss earned in any R.I.T.A. municipality
- Column 4
 - Non W-2 Income/Loss earned in any R.I.T.A. municipality
- Column 5
 - Non W-2 Income/Loss earned in any other taxing municipality
- Include Attachments

Form 37

Schedule J

A COPY OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

SCHEDULE J						
SUMMARY OF NON W-2 INCOME (For columns 2-5 enter the Municipality where the income was earned)						
Print the name of each municipality where a profit/ (loss) was earned in the appropriate box(es)	COLUMN 1 RESIDENCE MUNICIPALITY	COLUMN 2 NONTAXING MUNICIPALITY	COLUMN 3 RITA MUNICIPALITY OF	COLUMN 4 RITA MUNICIPALITY OF	COLUMN 5 TAXED BY A NON-RITA MUNICIPALITY	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
23. From Federal SCHEDULE C Attached	21	22	23	24	25	
24. From Federal SCHEDULE E Attached*	31	32	33	34	35	
25. All Other Taxable Income (or Loss). Attach Schedule(s)	41	42	43	44	45	
26. TOTAL NON-WAGE INCOME (Add Lines 23, 24, 25)						
27. LESS LOSS CARRY FORWARD IF ALLOWABLE	51 ()	52 ()	53 ()	54 ()	55 ()	
28. WORKPLACE INCOME (Line 26 minus Line 27)	61	62				
29. WORKPLACE INCOME (Line 26 minus Line 27)			63	64	65	
30. MUNICIPAL TAX DUE (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.
TOTAL of Column 6, place the total in Section B, Line 1b.						31.

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

■ Offsets

- Columns 3, 4 and 5
- Columns 1 and 2
- Income that flows to line 1b CANNOT be less than zero
- If more space is needed, attach additional schedules

Form 37

- Complete all applicable sections & attach appropriate documentation (i.e. W-2's, Schedule C, etc)
- Sign and Date
- Mail by April 15, 2014
- Any tax due must be paid at the time of filing
- Questions?



Individual Audit Notices

Speaker: Scott Dunford

Individual Audit Notices

- 11- Additional or missing information request for an individual final return
- 28- Change of liability letter for Form 37
- 280-Change of liability letter for Form 37B

Additional or Missing Information Request for an Individual Final Return (Letter 11)

Re: Municipal Income Tax

011

Dear Taxpayer,

Your final return for ____ has been received but cannot be processed due to the omission of required information. The following data is needed to process the return.

__ Social Security Number is missing. The correct Social Security Number is ____.

__ W-2 Forms are missing. Please enclose copies of your W-2 Forms for the year noted above.

__ Form 2106 or itemized list of business expenses is missing.

__ Federal Schedule C is missing.

__ Federal Schedule E is missing.

__ Present City of Residence is _____

Date Moved is _____

__ Former City of Residence is _____

__ City(ies) of employment: _____

__ OTHER:

The requested information must be returned within 15 days from the date of this notice. Thank you for your attention to this matter. If you have any questions you may contact me at the extension noted below.

Change of Liability Notice Form 37 (Letter 28A)

Account #: 123456789

28

An error was discovered during a review of your Individual Municipal Income Tax Return (Form 37). As a result of the review, your tax due (line 12) was changed to \$____. The reason for the revision is as follows:

Below, you will find a summary of the calculation to compare to your originally filed return. Please note, if you filed a form other than a RITA Form 37, your line numbers may not match the lines shown below.

<u>Line</u>	<u>Description</u>	<u>As Corrected</u>
1a	Total W-2 wages	\$ ____
1b	Total Schedule J income.....	
2	Total of taxable income.....	
3	Tax due city of residence	
5a	Total withheld tax and direct payments	
5b	Credit limit for tax withheld & direct payments	
6	Multiply line 5b by the tax credit of residence municipality	
7a	Tax withheld to your residence municipality.....	
7b	Tax paid by your partnerships to any R.I.T.A. municipality.....	
9	Subtract Line 6, 7a, 7b from Line 3.....	
10	Tax on non-withheld wages.....	
11	Tax on self-employment, rental & partnership income	
12	Total tax due (add lines 9, 10 & 11)	
15	Total credits and payments	
16	Balance Due	
17	Overpayment	

If the change results in a balance due, it will be billed separately, and may include any applicable Penalty and/or Interest charges in addition to the balance due. If your account is overpaid, the overpayment will be either refunded or credited as you requested on your original filing. If you have any questions about this notice, please contact me at the extension listed below. For better assistance when calling, please have a copy of your original return, any applicable W-2 forms, any schedules and this letter.

Change of Liability Notice Form 37B (Letter 280)

Account #: 123456789

280

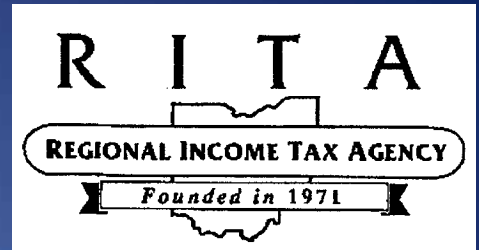
Correction Notice for Tax Year

During a review of your Individual Municipal Income Tax Return, we discovered an error in the computation of your tax liability. As a result of our review, we have changed your tax due (line 12) to _____. The reason for the adjustment is as follows:

Below, you will find a summary of our calculation to compare to your return as it was originally submitted:

<u>Line</u>	<u>Description</u>	<u>As Corrected</u>
1a	Total W-2 wages.....	\$ _____
1b	Total Schedule J income.....	
2	Total of taxable income.....	
3	Tax due city of residence (2%).....	
5a	Total withheld tax and direct payments.....	
5b	Credit limit for tax withheld & direct payments.....	
6	Multiply line 5c by the tax credit of residence municipality (0.80).....	
7a	Tax withheld to your residence municipality.....	
7b	Tax paid by your partnerships to any R.I.T.A. municipality.....	
9	Subtract Line 8 from Line 3.....	
10	Tax on non-withheld wages.....	
11	Tax on self-employment, rental & partnership income.....	
12	Total tax due (add lines 9, 10 & 11).....	
15	Total credits and payments.....	
16	Balance Due.....	

The result of our changes has created a balance due. This balance due will be billed separately. If applicable, this billing may include Penalty or Interest charges in addition to the tax due. If you have any questions about this notice, please contact me at the extension listed below. When you call, please have a copy of your original return, any applicable W2 forms or schedules and this letter so we may accurately discuss your changes.



Individual Tax Forms

Application For Municipal
Income Tax Refund

Form 10A

Speaker: Scott Dunford

Please Note:
 Employee refunds
 will not be
 released if
 employer's
 account does not
 reflect withholding
 dollars remitted.

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund		Contact us toll free:	
			Cleveland Columbus Youngstown TOD	800.860.7482 866.721.7482 866.750.7482 440.528.5332
Your first name and middle initial		Last name		Your social security number
Current home address (number and street)		Apt #		Tax year of claim
City, state, and ZIP code		Daytime phone number		Evening phone number

Reason for Claim

Check the box below that applies. No refunds will be issued without the documentation indicated. Married taxpayers must file separate 10A forms. File a separate 10A for each W-2 and each RITA municipality involved.

1. Under 18 years of age. Date of Birth: ___/___/____. Attach a copy of your W-2 Form & proof of birthdate (birth certificate, driver's license, etc). If you were under 18 for only part of the year, you must either: 1) have your employer sign the completed Employer Certification on page two; or 2) attach a copy of your pay stub for the pay period in which your birthday fell. For cities with different age limits see the Special Notes at www.ritaohio.com.
2. Un-reimbursed business expenses. Attach a copy of your W-2 Form, the federal Schedule A and federal Form 2106 filed with your federal 1040. Employer does NOT need to complete the Employer Certification on page 2.
3. Days worked outside of city or village for which the employer withheld tax. Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. In addition, your employer must sign the completed Employer Certification on page 2.
4. Employer withheld at a rate higher than the municipality's tax rate. Attach a copy of your W-2 Form. Your employer must sign the completed Employer Certification on page 2.
5. Employer withheld too much resident city tax. Attach a copy of your W-2 Form. Your employer must sign the completed Employer Certification on page 2.
6. Withheld by mistake for the city of _____ when I actually worked in the city of _____. Attach a copy of your W-2 Form. Your employer must sign the completed Employer Certification on page 2. Indicate the address where you actually worked.

Work Location Street Address	City	State	Zip
------------------------------	------	-------	-----
7. Over-the-road truck driver had work city tax withheld on wages. The wages of a trucker regularly assigned to drive in more than one state are only taxable by the trucker's municipality of residence. Other truckers need to provide logs substantiating the time spent outside the municipality.
8. Military Spouse Residency Relief Act. Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES.
9. Other (Indicate Reason). Attach W-2 Form and other documentation per instructions. Your employer must sign the completed Employer Certification on page 2.

Claim

1 Employer Name	Employer ID # from box B of W-2	1	
2 City or village for which tax was withheld (from W-2, Box 20). RITA will not refund tax withheld to a Non-RITA municipality		2	
3 Amount of income not taxable. For reason 2 enter your 2106 expenses. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable		3	
4 Amount of over withholding claimed		4	
5 Amount of your over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you		5	
Provide the social security number of the account to which you want the amount on line 5 to be credited	SSN of account to be credited		
6 Net amount to be refunded. Subtract line 5 from line 4		6	

- Complete all sections
- Complete employer certification with signature (if required)
- Enclose all documentation needed for your refund reason
- Mail to P.O. Box on form
- Processing time should be 4-10 weeks depending on the time submitted

Form 10-A Page 2

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
----------------------------------	----------------	-------------------

Employer Certification

A. Refund/Credit Calculation

A 1 Total Wages from employee's W-2 Form	A-1	
2 Enter name of municipality for which tax was withheld	A-2	
3 Amount of municipal tax withheld to the municipality indicated on line A-2		A-3
4 Name of the municipality where the employee physically performed the work or services. If the employee did not work within the limits of a municipality enter "None" on line A-4, skip lines A-5, A-6 and A-7, and enter -0- on line A-8	A-4	
5 Enter the amount of municipal taxable wages earned in the municipality indicated on line A-4	A-5	
6 Enter the tax rate of the municipality indicated on line A-4	A-6	
7 Tax due to municipality where employee physically worked. Multiply line A-5 by the tax rate on line A-6	A-7	
8 If the municipality indicated on line A-4 is a RITA municipality, enter the amount from line A-7; otherwise enter -0-		A-8
9 Amount of Over-withheld tax to be refunded or credited. Subtract line A-8 from line A-3		A-9

B. Employee's Home Address
According to our records, this employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
--------------------------------	------	-------	-----

C. Employee's Employment Dates
If the employee is still employed, enter "n/a" as the date of separation.

Date of Hire	Date of Separation
--------------	--------------------

D. Employer Representative's Signature
The undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability as calculated above; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature	Representative's Title	Date	Representative's Phone Number
Print Representative's Name	Print Representative's Title		

Employee's Signature
Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the municipality of residence and the Internal Revenue Service. I further understand that if this refund changes my RITA residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have a balance due for a prior year or years, this refund will be applied to that balance due before issuance.

Employee's Signature	Date	Employee's Daytime Phone	Employee's Evening Phone
----------------------	------	--------------------------	--------------------------

To avoid delays or a denial of your refund:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at the right; and
- If filing form 37 or 37B, attach the form 10A to the completed return and mail them in together.

Mail with required documentation to:
Regional Income Tax Agency
PO Box 470638
Broadview Hts. OH 44141-0638

Calculation of Days Worked Outside of R.I.T.A.

Form 10-A

Page 3

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
----------------------------------	----------------	-------------------

Calculation of Days Worked Outside of RITA Municipality

1	Total workdays available. If you normally work a 5 day workweek and you worked for your employer for the entire year, enter 260 (52 weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260).	1
2	Days not worked. Enter total number of days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days	2
3	Total days actually worked. Subtract line 2 from line 1	3
4	Days worked out of town. A log of days out, destination and reason for travel must be included (see below). If you worked more than 12 days in another municipality (city or village) that has an income tax, attach a copy of the tax return filed with that municipality. If you live in a non-RITA municipality that has an income tax, attach a copy of the tax return filed with your resident municipality	4
5	Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5
6	Percentage of wages earned in the municipality. Divide Line 5 by Line 3	6
7	Total municipal taxable wages. Enter the larger of Box 1, 5, 18 from your W-2	7
8	Wages taxable to municipality for which tax was withheld. Multiply Line 6 by Line 7	8
9	Wages not taxable to municipality for which tax was withheld. Subtract Line 8 from Line 7. Enter here and on Page 1, Line 3	9
10	Amount of over withholding claimed. Multiply Line 9 by the tax rate of the municipality for which tax was withheld. Enter here and on Page 1, Line 4	10
	Tax Rate	

Log of Days Out

List the names of the municipalities/locations where you worked while traveling, the reason for your travel, and the number of days worked at your travel destination. Your own worksheet is acceptable. Use additional paper if necessary.

1.	Work Location	Reason	# Days	21.	Work Location	Reason	# Days
2.				22.			
3.				23.			
4.				24.			
5.				25.			
6.				26.			
7.				27.			
8.				28.			
9.				29.			
10.				30.			
11.				31.			
12.				32.			
13.				33.			
14.				34.			
15.				35.			
16.				36.			
17.				37.			
18.				38.			
19.				39.			
20.				40.			
				Total number of days worked out of town			

Municipal Withholding Tax Forms

- Business Registration Form 48
- Withholding Statement Form 11
- Amended Withholding Statement Form 11A
- Reconciliation of Income Tax Withheld Form 17
- Withholding Audit Notices

Speaker: Jeff Makowski



Form 48

New Business Registration

- 1. General Information**
- 2. Employee Information**
- 3. Profit / Loss Information**
- 4. Contractor Information**



www.ritaohio.com

BUSINESS REGISTRATION FORM 48

MUNICIPALITY _____

FEDERAL IDENTIFICATION NUMBER _____

SOCIAL SECURITY NUMBER (COMPLETE ONLY IF A SOLE PROPRIETOR) _____

FILING STATUS: CORPORATION ESTATE/TRUST LLC NON-PROFIT PARTNERSHIP S-CORP SOLE PROPRIETOR

RITA LOCATION NAME AND ADDRESS AS USED FOR BUSINESS PURPOSES

BUSINESS NAME: _____ PHONE: (____) _____
ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

IF CORPORATE SUBSIDIARY, GIVE NAME AND ADDRESS OF PARENT COMPANY MAIN OFFICE

BUSINESS NAME: _____
ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

IF SOLE PROPRIETORSHIP, GIVE OWNER'S NAME AND HOME ADDRESS

NAME: _____ PHONE: (____) _____
ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

WHAT DATE DID YOU BEGIN OPERATIONS IN A RITA MUNICIPALITY? _____

PLEASE LIST THE COMPANY NAICS CODE OR CHECK THE BOX THAT BEST DESCRIBES THE COMPANY BUSINESS TYPE.

NAICS _____ TRANSPORTATION NON MANUFACTURING MANUFACTURING WHOLESALE
 RETAIL FINANCE SERVICES PUBLIC ADMINISTRATION NON CLASSIFICATION

EMPLOYEE INFORMATION

DO YOU HAVE ANY EMPLOYEES? (CHECK ONLY ONE) YES NO ARE SUBCONTRACTORS UTILIZED? (CHECK ONLY ONE) YES NO
IF YES COMPLETE REVERSE SIDE.

IF YOU HAVE EMPLOYEES PROCEED WITH EMPLOYEE INFORMATION. IF YOU DO NOT HAVE EMPLOYEES PROCEED TO THE PROFIT/LOSS SECTION

NUMBER OF EMPLOYEES AT RITA LOCATION: _____ MONTHLY GROSS PAYROLL AT RITA LOCATION: _____

WILL YOU BE WITHHOLDING RESIDENCE TAX ONLY? YES NO

SEND WITHHOLDING TAX FORMS TO

BUSINESS NAME: _____ PHONE: (____) _____
CARE OF: _____
ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

IF YOU ARE A NON-PROFIT ORGANIZATION STOP HERE AND SIGN AT BOTTOM

PROFIT/LOSS INFORMATION

ENDING DAY OF FISCAL YEAR IF OTHER THAN CALENDAR YEAR: _____
MONTH: _____ DAY: _____ YEAR: _____

SEND NET PROFIT TAX RETURN TO

BUSINESS NAME: _____ PHONE: (____) _____
CARE OF: _____
ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

THE INFORMATION HEREBY SUBMITTED IS TRUE AND CORRECT.

SIGNATURE: _____ DATE: _____

PRINT NAME: _____ TITLE: _____ PHONE: _____

REGIONAL INCOME TAX AGENCY
ATTN: BUSINESS REGISTRATION
P.O. BOX 477900 BROADVIEW HEIGHTS, OHIO 44147-7900

CLEVELAND LOCAL: (440) 526-0900 TOLL FREE: (800) 860-RITA (7482)
COLUMBUS TOLL FREE: (866) 721-RITA (7482) TDD: (440) 526-5332
YOUNGSTOWN TOLL FREE: (888) 750-RITA (7482) FAX: (440) 526-3136

CONTRACTOR INFORMATION

MUNICIPALITY: _____

BUILDING PERMIT # _____

ADDRESS OF CONSTRUCTION SITE: _____

TOTAL CONTRACT AMOUNT: \$ _____

As the contractor, will your company be withholding local income tax from all employees on the job? YES NO

COMPANY/ADDRESS - CITY, STATE AND ZIP	OFFICER/OWNER NAME PHONE NUMBER	SOCIAL SECURITY OR FEDERAL ID NUMBER	ESTIMATED START DATE	NUMBER OF EMPLOYEES	ESTIMATED INAGES PER MONTH	TRADE
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						
UO2P-RITA-OH 6238						

If necessary attach a separate sheet

The information requested on this form is essential to the establishment of your account and will be held in strict confidence. Please complete and sign this Registration Form and return within 15 days. Prompt completion of this form now can save you the expenditure of additional time and effort in the future. If you have any questions please contact the Business Registration Department at one of the numbers below. Thank you for your cooperation.

SEND RESPONSE TO:

REGIONAL INCOME TAX AGENCY
ATTN: BUSINESS REGISTRATION
P.O. BOX 477900
BROADVIEW HEIGHTS, OH 44147-7900

CLEVELAND LOCAL: (440) 526-0900
COLUMBUS TOLL FREE: (866) 721-RITA (7482)
YOUNGSTOWN TOLL FREE: (866) 750-RITA (7482)

TOLL FREE: (800) 860-RITA (7482)
TDD: (440) 526-5332
FAX: (440) 526-3136

Form 11 Instructions



RITA's eFile
Easy, Fast, Free & Secure
www.ritaohio.com

2014 FORM 11 INSTRUCTIONS Employer's Municipal Tax Withholding Booklet

Easy Access to Withholding Tax Forms and Help:

Internet: Access the RITA website at www.ritaohio.com to eFile your Form 11 Withholding Statement free of charge, make payments, download paper forms, and research frequently asked questions. We encourage you to file your Form 11, including "Zero Wage" Form 11's, using our convenient and easy eFile system.

Phone: If you need additional assistance with the filing of your Form 11, please feel free to call us at one of the following phone numbers: **Cleveland:** 800-860-7482, **Columbus:** 866-721-7482, **Youngstown:** 866-750-7482, or **TDD:** 440-526-5332.

Who is required to file Form 11?

It is the duty of each employer doing business within any RITA municipality(ies) who employs one or more persons on a salary, wage, commission, or other such compensation subject to the income tax ordinance(s) to deduct the tax due each time compensation is paid to an employee. If there are no wages to report, you are required to file a zero return.

What is Taxable?

Earnings subject to municipal income tax include, but are not limited to: Wages, salaries, commissions, and fees (except when paid to independent contractors), bonuses and incentive payments, tips, employer supplemental unemployment pay (sub pay), vacation, holiday, and sick pay (whether paid by recipient's employer or by a third party).

Payments made to an employee by an employer as dismissal or severance pay or under an early retirement incentive plan, or wage continuation plan during periods of disability or sickness are also taxable. These earnings are apportioned in the same ratio as regular wages if the employee works in more than one municipality.

Employee contributions to retirement plans, compensation attributable to a nonqualified deferred compensation plan, or any compensation related to the sale, exchange, or other disposition of stock options or stock purchased under a stock option are not excludable.

2014 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	ADDYSTON	1.50	304	FORT JENNINGS	1.00
022	ADELPHI	1.00	308	FREDERICKTOWN	1.00
015	ANDOVER	1.50	310	FREMONT	1.50
031	ANTWERP	1.00	316	GAHANNA	1.50
013	ARLINGTON HEIGHTS	2.10	319	GALENA	1.00
006	ASHVILLE	1.00	317	GALION	2.00
010	AURORA	2.00	320	GARFIELD HEIGHTS	2.00
020	AVON	1.75	346	GIRARD	2.00
021	AVON LAKE	1.50	347	GLENWILLOW	2.00
033	* BALDIC	1.00	350	GRAFTON	1.50
029	BALTIMORE	1.00	357	GRANDVIEW HEIGHTS	2.50
040	BAY VILLAGE	1.50	294	* GRATIS	1.00
050	BEACHWOOD	2.00	337	GREENHILLS	1.50
051	BEACHWOOD EAST JEDD	2.00	358	GROVE CITY	2.00
052	BEACHWOOD WEST JEDD	2.00	339	HARRISON	1.00
054	BEAVERDAM	1.00	329	HARRISON TWP. JEDD	1.00
065	BEDFORD HEIGHTS	2.00	326	HARROD	1.00
083	* BELLE CENTER	1.00	364	HASKINS	1.00
086	BELLEVUE	1.50	370	HIGHLAND HEIGHTS	2.00
089	BELPRE	1.00	371	HILLIARD	2.00
090	BENTLEYVILLE	1.00	431	* HOPEDALE	1.00
100	BEREA	2.00	378	HUDSON	2.00
102	BETTSVILLE	1.00	385	HURON	1.00
104	BEXLEY	2.50	390	INDEPENDENCE	2.00
096	* BLOOMDALE	1.00	340	JACKSON CENTER	1.50
095	BLOOMINGDALE	1.00	312	* JEROMESVILLE	1.00
110	BOSTON HEIGHTS	2.00	313	JERRY CITY	1.00
130	BRECKSVILLE	2.00	377	JEWETT	1.00
132	BREMEN	1.00	386	JOHNSTOWN	1.00
137	BRIMFIELD TOWNSHIP / TALLMADGE JEDD	1.00	392	* KENT	2.25
140	BROADVIEW HEIGHTS	2.00	412	KILLBUCK	1.00
150	BROOKLYN	2.50	394	KIRTLAND	2.00
160	BROOKLYN HEIGHTS	2.00	398	LAGRANGE	1.50
			327	LAKELINE	1.00

2014 Withholding Tax Table

Special Notes

- Specific Filing Frequencies and Due Dates

- Example:

Village of Jerry City

Employer has obligation to know filing frequency rules.

Reliance on a payroll service or some expected notification from R.I.T.A. will not prevent P&I.

SPECIAL NOTES

ADDYSTON, BELPRE, CAMPBELL, CARROLL, FREMONT, GREENHILLS, JERRY CITY, LEIPSIC, MCCLURE, NEW WATERFORD, PORTAGE, POWHATAN POINT, SARDINIA, ST. PARIS, SWANTON, TONTOGANY, WATERVILLE, AND WINTERSVILLE –

1. All filings may be made quarterly regardless of the amount withheld – due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

ANDOVER, ARLINGTON HEIGHTS, BALTIMORE, BELLEVUE, CENTERBURG, CLINTON, DANVILLE, DENNISON, EAST PALESTINE, EDISON, FORT JENNINGS, FREDERICKTOWN, HASKINS, JOHNSTOWN, KILLBUCK, LAGRANGE, LAKEMORE, MIDDLE POINT, MINERAL CITY, MINGO JUNCTION, SOUTH CHARLESTON, SUGARCREEK, SUGAR GROVE, TORONTO, TREMONT CITY, UHRICHVILLE, URBANCREST, VERMILION, WELLINGTON, WELLSVILLE, AND WESTON – All filings may be made quarterly, regardless of the amount withheld – due on or before the last day of the following month.

ANTWERP, BEAVERDAM, CECIL, KIRTLAND, NORTH ROYALTON, AND WILLOWICK – If withholding amount per month is equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

ASHVILLE –

- If withholding amount per month is:
1. Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.
 2. Students under 21 years of age having a minimum enrollment of 12 hours each semester or each quarter are exempt.

BLOOMINGDALE –

If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the last day of the following month.

BRIMFIELD / TALLMADGE JEDD & TALLMADGE -

If withholding amount per month is:

1. More than \$1,000, file semi-monthly – due on or before the 15th day and the last day of the following month.
2. Equal to or greater than \$100, but less than \$1,000, file monthly – due on or before the last day of the following month.
3. Less than \$100, file quarterly – due on or before the last day of the following month.

BROOKLYN –

If withholding amount for the 1st or 2nd month in the calendar quarter is \$400 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

BEXLEY, GRANDVIEW HTS., HILLIARD, LITHOPOLIS, MT. STERLING, NEW ALBANY, POWELL, SHAWNEE HILLS, AND THURSTON –

If withholding amount is:

1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 5 banking days after the 15th and 5 banking days after the end of each month.
2. More than \$1,199, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.



REGIONAL INCOME TAX AGENCY EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT

FORM 11

SECTION A

1 General Business Information →

FOR THE PERIOD

____ + ____ TO ____ + ____

DUE ON OR BEFORE ____ + ____

FED. ID #: _____

NAME: _____

ADDRESS #: _____ SUITE: _____

STREET NAME: _____

CITY: _____

STATE: ____ ZIP: _____

2 Period Totals

1. TOTAL WAGES SUBJECT TO WORKPLACE TAX \$ _____

2. TOTAL AMOUNT OF WORKPLACE TAX WITHHELD \$ _____

3. TOTAL AMOUNT OF RESIDENCE TAX WITHHELD \$ _____

4. TOTAL AMOUNT DUE AND PAID \$ _____

MAKE CHECK PAYABLE TO: RL.T.A.

I HAVE EXAMINED THIS RETURN, AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT.

SIGNATURE _____

PRINT NAME _____

TITLE _____ DATE _____

PHONE NUMBER _____

3 Municipality of Distribution →

SECTION B SECTION B MUST BE COMPLETED. SECTION A MUST EQUAL SECTION B. NEGATIVE AMOUNTS ARE NOT ACCEPTABLE.

CHECK HERE IF YOU HAVE ANY CHANGES TO YOUR DISTRIBUTION AND COMPLETE SECTION B ON THIS FORM.

MUNICIPALITY	WORKPLACE WAGES	WORKPLACE TAX RATE	WORKPLACE TAX WITHHELD	RESIDENCE TAX WITHHELD
_____	_____	____ %	_____	_____
_____	_____	____ %	_____	_____
_____	_____	____ %	_____	_____
_____	_____	____ %	_____	_____

**FORM
11A**

REGIONAL INCOME TAX AGENCY

Amended Employer's Municipal Tax Withholding Statement

1. Name: _____ **Fed. ID#:** _____

Address: _____ **Street:** _____

City: _____ **State:** _____ **Zip:** _____

2. Originally Filed

For the period / / to / /
MM DD YYYY MM DD YYYY

Municipality	Workplace Wages	Workplace Tax Withheld	Residence Tax Withheld	Total Tax Withheld
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____	\$ _____

3. Amending To

For the period / / to / /
MM DD YYYY MM DD YYYY

Municipality	Workplace Wages	Workplace Tax Withheld	Residence Tax Withheld	Total Tax Withheld
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____	\$ _____

4. Balance Due \$ _____

5. Overpayment \$ _____

Refund

Credit (Must distribute in Section 7)

6. Reason for Amending

(Must Be Provided)

7. Distribution of Overpayment

(From Section 5)

Municipality	Amount	Distribute Credit to Tax Period
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>
_____	\$ _____	<u> </u> / <u> </u> / <u> </u> <small>MM DD YYYY</small>

8. I HAVE EXAMINED THIS RETURN, AND TO THE BEST OF MY KNOWLEDGE, IT IS CORRECT.

Name: _____ **Title:** _____

Date: _____ **Phone:** _____ - _____ - _____

Remit to: REGIONAL INCOME TAX AGENCY – P.O. BOX 477900 CLEVELAND, OH 44147-7900

Form 17 Instructions

FORM 17 – RECONCILIATION OF INCOME TAX WITHHELD AND W-2 / 1099 TRANSMITTAL



www.ritaohio.com

A Fast, Free, and Secure Method of Filing Employer Withholding Tax Returns and W-2's.

FORM 17 INSTRUCTIONS

A Reconciliation of Income Tax Withheld is required to be filed on or before the last day of February following the calendar year in which employee withholding deductions have been made by an employer.

1. Print the company's federal employer identification number, name, and address in the proper area. If this information is preprinted, check for accuracy. Draw a line through any incorrect information and print the correct information above or below it.
2. List the amount of workplace wages, workplace tax, and any residence tax withheld for each period a Form 11 was filed. For Example: (if you file Form 11 monthly, complete the annual Form 17 on a monthly basis, periods 1-12. If you file Form 11 quarterly, complete the annual Form 17 on a quarterly basis; periods, 3, 6, 9, 12.) NOTE: Do not report wages for residence tax withheld.
3. In Section 3, list the total number of R.I.T.A. W-2's and 1099's issued and list the total number of employees working at year end, for which municipal income tax has been withheld. In Section 5, distribute the total number of employees to each municipality where the employee worked.
4. Total the workplace wages, workplace tax, and residence tax withheld. These amounts must be distributed on Page 2 of Form 17.
5. Distribute totals to each municipality where the wages were earned and the workplace or residence tax was withheld.
6. Total all distributions. THE TOTAL WORKPLACE WAGES, WORKPLACE TAX, AND RESIDENCE TAX WITHHELD IN SECTION 6 MUST EQUAL THE TOTALS REPORTED ON PAGE 1 OF FORM 17 IN SECTION 4.
7. Total the number of employees at year end for each municipality.
8. Sign and date the form. Please provide a phone number where you can be reached if any questions arise.

DO NOT REMIT PAYMENT WITH THIS FORM. IF YOU ARE ADJUSTING A PERIOD(S) YOU MUST FILE A FORM 11A (AMENDED EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT). SEE www.ritaohio.com

W-2 / 1099 TRANSMITTAL INSTRUCTIONS

Along with Form 17, one of the following must be submitted:

- Copies of W-2's and 1099's.
- Upon written request made to the Tax Administrator on or before the due date:
 - Computer paper listing which must contain the following information from each W-2 (in this order) social security number, municipality for which local income tax was withheld, amount of local income tax withheld, gross amount of taxable compensation paid, employee's name (last, first, middle), and employee's last known address; or
 - W-2 Copy 1 for state, city, or local tax.
- Employers with 250 or more W-2 Copy A or 1099-Misc. Forms must be reported on CD using the EPW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service.

R.I.T.A. EPW2 SPECIFICATIONS

R.I.T.A. no longer uses positions 305-307 or 338-412 of the RS record. Instead, position 5-9, as defined by the SSA, will be used. Since this field's length is 5 and the city codes are 3 characters, please prefix with "RO" R.I.T.A. Ohio. A new field, HIRE Exempt Wages and Tips, has been added to the RO Employee Record (positions 100-110) and the RU Total Record (positions 130-144). This field does not apply to the Employment Code Household (H) and is valid for tax year 2010 only.

- EPW2 Guidelines can be found and printed by using the Social Security Administration Internet page www.ssa.gov/employer.
- 1099-Misc. Form Guidelines can be found using Internet page www.irs.gov/app/picklist/list/publicationsNoticesPdf.html (Pub.1220).
- R.I.T.A. guidelines for the RS Record (CITY AND STATE) found within the SSA EPW2 Guidelines, can be found and printed by using Internet page www.ritaohio.com and clicking on MAGNETIC REPORTING OF W-2's BY EMPLOYERS.
- Please be advised that you are required to validate your EPW2 file containing W-2's by visiting our web site at www.ritaohio.com and using R.I.T.A.'s online W-2 verification application.
- R.I.T.A.'s online verification application will parse and validate your EPW2 file containing W-2's to ensure compliance with R.I.T.A.'s specifications and requirements. In addition, you can electronically submit your W-2's.
- Any exceptions such as computer or typewriter listings of municipality wage and tax information, in lieu of the standard W-2 Form, or paper W-2 reporting for more than 250 employees, must receive prior permission from the R.I.T.A. Director of Taxation or the Tax Administrator where the business is located, before submission of such lists or forms.
- Please do not password protect Magnetic Media files sent to R.I.T.A.

NOTE: Employer's required under the Internal Revenue Code to furnish 1099's to the Internal Revenue Service for individuals or businesses to whom they have paid non-employee compensation MUST also furnish copies to R.I.T.A along with W-2's.

REMIT TO: REGIONAL INCOME TAX AGENCY - P.O. BOX 477900, BROADVIEW HEIGHTS, OH 44147-7900

For assistance call:

Cleveland Toll Free: (800) 860-RITA (7482)
Columbus Toll Free: (866) 721-RITA (7482)
TDD: (440) 526-5332

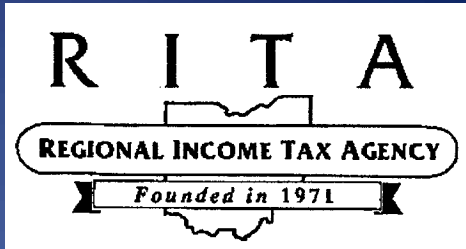
Youngstown Toll Free: (866) 750-RITA (7482)
Web Site: www.ritaohio.com

Form 17 - Mid-Year Rate Change

Example:

Municipality			Number of employees at year end
Shaker Heights			
Workplace Wages	Workplace Tax Rate	Workplace Tax	Residence Tax
\$86,455.16	1.75%	\$1,512.97	

Municipality			Number of employees at year end
Shaker Heights			
Workplace Wages	Workplace Tax Rate	Workplace Tax	Residence Tax
\$51,585.92	2.25%	\$1,160.68	



Withholding Audit Notices

Speaker: Jeff Makowski



Change in Distribution (Letter 003)

- Sent in cases where there is a strong filing history in distribution to one city on Form 11 with an unexpected or sudden change to a different city.
 - If distribution on Form 11 is correct, check “Distribution Has Changed” on the attached voucher and provide a brief written explanation.
 - If distribution on Form 11 is incorrect, use the voucher to indicate the amended distributions or simply attach a Form 11A.

Change in Distribution- (Letter 003)

Re: Verify Change of Municipality

003

Account # 123456789

The Agency is in receipt of your Employer's Municipal Tax Withholding Statement (Form 11) for the period ending _____. This filing indicates taxes withheld in the amount of _____ for _____. On your previous returns, the tax had always been withheld for _____.

If the Form 11, as filed, is correct and the tax withheld should be allocated to _____, mark the DISTRIBUTION HAS CHANGED checkbox on the attached voucher. Provide a written explanation of the change and remit it along with the voucher to R.I.T.A. so that Agency records may be updated accordingly. If the Form 11 is incorrect, please indicate the amended distributions on the attached voucher. Your response is needed within 15 days of the date of this letter.

If there are any questions or problems associated with this return, please contact me.

Sincerely,

REGIONAL INCOME TAX AGENCY
Ltr #003

Correcting Form Distribution

Municipality

Workplace Wage

Workplace Tax Withheld Residence Tax Withheld

Distribution Has Changed-
Explanation Enclosed

ATTN: BUSINESS COMPLIANCE DEPT
REGIONAL INCOME TAX AGENCY
PO BOX 477900
BROADVIEW HTS, OH 44147

Uncharacteristic or Duplicate Payment (Letter 021)



10107 Brecksville Road • Brecksville, Ohio 44141-3275
1-800-860-RITA • (440) 526-0900 • Fax (440) 526-8013 • TDD (440) 526-5332
www.ritaohio.com

Re: Uncharacteristic withholding payment

021

Account # 123456789

Agency records indicate that multiple withholding payments have been made for the period ending _____, in the amounts of _____ and _____. The payments are uncharacteristic in comparison to your previous filing history.

Furthermore, your Employer's Municipal Tax Withholding Statement (Form 11) for the following period(s) has not been received.

Please review your records and determine if there is a timing issue with the filings. Your response verifying or amending this information is needed within 10 days of the date of this letter.

Uncharacteristic or Duplicate Payment (Letter 021- Response)

- For a duplicate payment
 - Simply file a Form 11A for the full month or quarter (depending on filing frequency), amending the period to the actual tax liability for all cities during that period.

- For a payment applied to the wrong period
 - File a Form 11A for the period that the payment was incorrectly filed to, resulting in a backing-out of the misapplied payment. Use page 2 of the 11A to indicate which tax period and city(ies) that the payment belongs to.

 - Submit a Form 11 for the actual period that should have been filed originally. This form should match the distribution indicated on page 2 of the Form 11A.



Missing Information on Form 11 (Letter 041)

- This letter alerts the taxpayer that the following information on Form 11 is required:
 - Actual period ending date
 - Actual Federal Identification Number
 - Specific withholding amounts for the period being filed
 - Negative amounts cannot be reported and the form needs to be resubmitted
 - Other
 - May request verification of a new or potentially missing city based on filing history.

Missing Information on Form 11 (Letter 041)



BRECKSVILLE OFFICE / BUSINESS COMPLIANCE DEPARTMENT
10107 Brecksville Road • Brecksville, Ohio 44141-3275
(800) 860-7482 • Fax (440) 922-3536 • TDD (440) 526-5332
www.ritaohio.com

041

**Re: Municipal Income Tax Withholding
Account # 123456789**


Dear Taxpayer,

Your Employer Municipal Tax Withholding Statement (Form 11), for the period ending ____ and with a tax paid of ____, was incomplete as originally filed. The following additional information is required:

- Actual period ending date: _____
- Accurate Federal Identification Number: _____
- Specific withholding amounts by month or quarter, as required by the municipal ordinance:

- Negative amounts cannot be reported on a Form 11. Form 11A must be used to report the period(s) overpaid. The Form 11A can be obtained via R.I.T.A.'s website at www.ritaohio.com.
- Other:

Please return this form, with the requested information, within 10 days from the date of this notice. Thank you for your attention to this matter. If you have any questions you may contact me at the extension noted below.



Missing Information on Form 11 (Letter 041-Response)

- Simply indicate the requested information on the letter itself and send it back.
- In the case where negative amounts were filed, a Form 11A is required.



Overpayment of Withholding on Form 11 (Letter 061)

- This letter is sent in cases where the amount paid with Form 11 is greater than the total distribution of withholding.

Overpayment of Withholding on Form 11 (Letter 061)

Re: Municipal Income Tax Withholding

061

Account #: 123456789

Your Employer's Municipal Tax Withholding Statement (Form 11) for the period ending _____ has been received. This filing indicates taxes withheld in the amount of _____. However, the amount paid with this form is greater than the total of the distribution by municipality.

In order to expedite the processing, please fax the requested information to my attention.

If mailing the information, please use the spaces provided on the voucher below to indicate the amended distribution(s); if additional space is needed, a Form 11 can be downloaded from the www.ritaohio.com. The voucher and form, if applicable, should be remitted in the enclosed envelope.

The requested information must be received by the Regional Income Tax Agency within 10 business days of the date on this letter. If you have any questions, feel free to contact me.

REGIONAL INCOME TAX AGENCY

Corrected Distribution for Period Ending _____

Municipality	Workplace Wage	Workplace Tax Withheld	Residence Tax Withheld
_____	_____	_____	_____
_____	_____	_____	_____

Apply Credit

Municipality	Period	Amount
_____	_____	_____
_____	_____	_____

REGIONAL INCOME TAX AGENCY
PO BOX 477900
BROADVIEW HTS, OH 44147



Underpayment of Withholding on Form 11 (Letter 062)

- This letter is sent in cases where the amount paid with Form 11 is less than the total distribution of withholding.

Underpayment of Withholding on Form 11 (Letter 062)



BRECKSVILLE OFFICE / BUSINESS COMPLIANCE DEPARTMENT
10107 Brecksville Road • Brecksville, Ohio 44141-3275
(800) 860-7482 • Fax (440) 922-3536 • TDD (440) 526-5332
www.ritaohio.com

Re: Balance Due of \$ _____
Account # 123456789


062

Dear Taxpayer,

Your Employer Municipal Tax Withholding Statement (Form 11) reporting a tax withheld in the amount of _____, for the period ending _____, is incomplete as originally filed. The amount paid with this filing is less than the amount reported as due.

Please return the form below, with the balance due, directly to my attention within 10 days from the date of this notice. If your payment is not received within the time allotted, your form will be considered underpaid and penalty and interest will be assessed.

Thank you for your attention to this matter. If you have any questions you may contact me at the extension noted below.



Changes Made to Account Resulting From Form 17 (Letter 071)

- This letter informs the taxpayer of a resulting overpayment or balance due created by the filing of Form 17.
- Also allows us to let them know if they are missing any Form 11s for the year being reconciled.

Changes Made to Account Resulting From Form 17 (Letter 071)

Re: Municipal Income Tax Withholding

071

Account# 123456789


RITA has completed a recent review of the Withholding Reconciliation (Form 17) for tax year _____. The information indicated within this return has resulted in the following changes to the account:

- Wages that were reported are showing an overpayment for the municipalities listed below. If the wages reported are correct, employees may apply for a refund using Form 10A.
- Wages that were reported are showing an underpayment for the municipalities in the amounts listed below. If the wages reported are correct, please submit payment for the balance due. If the reported wages are incorrect, please submit an amended Form 17 and corrected W2 forms.
- Withholding statement(s) and/or payment(s) (Form 11) are missing for the following periods:
- Other:
- The total tax due is _____.

Please review both the Withholding Reconciliation (Form 17) and if necessary the Withholding Statements (Form 11) to make any necessary changes. Please respond within 10 business days from the date of this letter. If you have any questions, please feel free to contact me.

REGIONAL INCOME TAX AGENCY

TAX YEAR	



Changes Made to Account Resulting From Form 17 (Letter 071-Response)

- If the resulting overpayment/underpayment is incorrect, an amended Form 17 must be filed.
- If the resulting overpayment is valid, the employees that had too much withheld are to apply for refunds through their individual accounts on Form 10A.
- If the resulting underpayment is valid, the taxpayer must send in payment for the balance due with a copy of the 71 letter.

Discrepancies on Form 17 (Letter 153)

Re: Municipal Income Tax Withholding

153

Account # 123456789

Dear Taxpayer,

Your Reconciliation of Income Tax Withheld (Form 17) for tax year ___ is inaccurate as originally filed. The following information must be corrected and resubmitted:

- City DISTRIBUTION(S) in Section 5 on page 2 of the Form.
- CITIES indicated on Form 17 DO NOT COINCIDE with cities on the original Form 11 filing(s).
- Wages/Taxes withheld on Form 17 DO NOT EQUAL the amounts that were originally filed.
- Section 4 TOTALS do not equal Section 6 TOTALS.
- WAGE information is required in Sections 2 and 5.
- NEGATIVE FIGURES cannot be processed. Adjustments must be made on Form 11A for each period affected by the change.
- The city indicated is not a member of R.I.T.A. Please correct the city distribution or complete Form 11A for a refund.
- Other:

The appropriate form(s) can be obtained via R.I.T.A.'s website at www.ritaohio.com . Please complete and return a corrected form(s) within 10 days from the date on this letter. The reconciliation filing will be considered delinquent until which time RITA receives the requested information.



Discrepancies on Form 17 (Letter 153- Response)

- All responses are to be sent with a copy of letter 153
- Missing city distributions are to be indicated using page 2 of Form 17
- For discrepancies between information filed on Form 17 and Form 11s, either an amended Form 17 or Form 11A(s) need to be filed. The amendment(s) need to result in the totals of both form types balancing
- If the totals on page 1 do not match the totals on page 2, an amended Form 17 must be filed
- In the case where negative figures are used, wages are missing, or a non-RITA city is included, an amended Form 17 must be filed



Withholding Fluctuation (Letter 160)

- This letter is issued when the amount filed on Form 11 is uncharacteristically higher or lower than previously filed forms. The fluctuation is indicated by a percentage.

Withholding Fluctuation (Letter 160)

Account # 123456789

Re: Withholding Fluctuation

160

Dear Taxpayer,

After review of the Employer's Municipal Tax Withholding Statement (Form 11) filed for the period ending _____, it was noted that the information provided contains withholding fluctuations that are uncharacteristic of the tax account activity per previously filed forms. If the _____ filing and distribution(s) are correct, please ignore this notice. If you determine that an error was made in this filing, please contact the Business Department immediately to resolve the differences.

The variances noted are as follows:

You may contact me at extension _____ with any questions or corrections. Thank you for your attention to this matter.



Municipal Net Profit Tax Forms

- Estimated Municipal Tax: Form 20/Extension Form
- Net Profit Instructions
- Net Profit Tax Return: Form 27 & Audit Notices

Speaker: Alicia Kline

Form 20

- Estimates can be changed at any time during the year.
- Distribution PLEASE!
- Quarterly bills will be mailed based on estimate.

FORM 20	REGIONAL INCOME TAX AGENCY Declaration of Estimated Municipal Tax on Net Profits and / or Application for Extension of Time to File	FORM EXTEN
Fed. ID #: _____ Tax Year Ending (mm/dd/yy): _____		
Name: _____		
Address #: _____ Street: _____ Suite: _____		
City: _____ State: _____ Zip: _____		
Computation of Estimated Tax:		
1. Total Estimated Tax (from distribution below)	\$	_____ .00
2. Less Prior Year Credit	\$	_____ .00
3. Total Tax Due	\$	_____ .00
4. Amount Paid (make check payable to RITA)	\$	_____ .00 (not less than 1/4 of estimated tax)
5. Distribute Estimated Tax from Line 1 above (if additional space is needed, attach a schedule)		
► Municipality:	Amount:	
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
_____	\$	_____ .00
I HAVE EXAMINED THIS RETURN, AND TO THE BEST OF MY KNOWLEDGE, IT IS CORRECT.		
NAME	TITLE	DATE
PHONE: _____		
REMIT TO: REGIONAL INCOME TAX AGENCY P.O. BOX 89475 CLEVELAND, OH 44101-6475		

Form 20 & Extension

**FORM
20**

REGIONAL INCOME TAX AGENCY
Declaration of Estimated Municipal Tax on Net Profits
and / or Application for Extension of Time to File

**FORM
EXTEN**

Fed. ID #: _____ Tax Year Ending (mm/dd/yy): _____

Name: _____

Address #: _____ Street: _____ Suite: _____

City: _____ State: _____ Zip: _____

Computation of Estimated Tax:

- 1. Total Estimated Tax (from distribution below) \$ _____ .00
- 2. Less Prior Year Credit \$ _____ .00
- 3. Total Tax Due \$ _____ .00
- 4. Amount Paid (make check payable to RITA) \$ _____ .00
(not less than 1/4 of estimated tax)
- 5. Distribute Estimated Tax from Line 1 above (if additional space is needed, attach a schedule)

► Municipality:	Amount:
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00
_____	\$ _____ .00

I HAVE EXAMINED THIS RETURN, AND TO THE BEST OF MY KNOWLEDGE, IT IS CORRECT.

NAME	TITLE	DATE
------	-------	------

PHONE: _____

REMIT TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 89475
CLEVELAND, OH 44101-6475

DIRECTIONS FOR APPLYING FOR EXTENSION OF TIME TO FILE

All extension requests must be made on or before the date for filing the return, and for good cause shown, the Administrator may extend the time for filing such returns for a period not to exceed six (6) months, or to the last day of the month following the month of any extension granted by the Federal Internal Revenue Service.

In cases where extensions have been granted by the Internal Revenue Service, automatic or other, an automatic extension shall be granted by the Administrator upon receipt of written notification on or before the due date of the return not to exceed six (6) months, or to the last day of the month following the month of any extension granted by the Federal Internal Revenue Service.

Information returns, schedules and statements needed to support tax returns are to be filed within the time limits set forth for filing the tax returns and made a part thereof. If automatic extension is requested, in cases where extension has been granted by the Internal Revenue Service, attach copy of said extension and return to the Regional Income Tax Agency.

NO STATEMENT OF RECEIPT OR ACKNOWLEDGEMENT IS REQUIRED TO BE GIVEN BY THIS AGENCY. IF REPLY IS REQUESTED, ENCLOSED STAMPED, SELF-ADDRESSED ENVELOPE AND COPY OF EXTENSION APPLICATION WITH REQUEST.

SECTION 1: ATTACH A COPY OF FEDERAL EXTENSION

The above named is hereby requesting an extension of time until (mm/dd/yy) _____
in which to file the municipal income tax return for the calendar year _____ or other taxable
year beginning (mm/dd/yy) _____ and ending (mm/dd/yy) _____

Please state in detail the reason the extension is needed (if for subsidiaries – list name, address, and
employer identification number). _____

SECTION 2: MUST BE COMPLETED BY ALL

Payment requirement: In cases where a balance is due on the annual return, the entire amount of estimate balance is due at the time the extension is filed. (Note: No penalty will be assessed in those cases in which the return is filed and the final tax paid within the period as extended, provided all other filing and payment requirements of the Ordinance have been met.) You **MUST** distribute estimated tax from Line 1 below on Pg. 1 of Form 20, Section 5. If additional space is needed, attach a schedule.

- (1) Estimated tax for taxable year \$ _____ .00
- (2) Less payments of estimated tax \$ _____ .00
- (3) Balance due \$ _____ .00

SECTION 3: DOES NOT HAVE TO BE COMPLETED IF FEDERAL EXTENSION ATTACHED

Verification: Taxpayer – Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

Signature: _____ Date: _____

Preparer other than taxpayer – Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct, that I am authorized by the taxpayer to prepare this application.

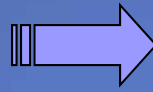
Signature of preparer: _____ Date: _____

Answer:

Every corporation, partnership, trust, or estate whether a resident or non-resident that conducts business in a R.I.T.A. municipality must file a return and pay tax on the net profit.

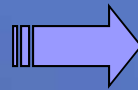
Filing the right form for your client:

1040 Schedule C
Filer



Individual Form 37
Schedule J

All Other Business
Entities




Business Net Profit Tax
Return Form 27

Please Note: Single member LLCs disregarded for federal purposes are also disregarded for city purposes.


Form 27 Page 1 - Highlights

- Line 1: Federal References
- Line 3C: Allowable Net Loss
- Distribute Line 5: Tax Due
- Line 6: Payments and Credits
- Line 7: Overpayments

1. ADJUSTED FEDERAL TAXABLE INCOME (per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 30), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1	<input type="text"/>
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)	Add 2A	<input type="text"/>
B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text"/>
C. ENTER EXCESS OF LINE 2A OR 2B	2C	<input type="text"/>
3. A. ADJUSTED NET PROFIT / LOSS (Line 1 plus or minus Line 2C) if Schedule X is used	3A	<input type="text"/>
B. AMOUNT ALLOCABLE TO RITA If Schedule Y, Page 4 is used <input type="text"/> % of Line 3A	3B	<input type="text"/>
C. LESS ALLOWABLE NET LOSS Per previous Municipal Income Tax Returns (submit schedule) 	▶ 3C	<input type="text"/>
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C)	▶ 4	<input type="text"/>
5. MUNICIPAL INCOME TAX DUE (see instructions) NOTE: Must equal Schedule B on Page 2	▶ 5	<input type="text"/>
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX	6A	<input type="text"/>
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text"/>
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text"/>
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO RITA MUST ACCOMPANY THIS FORM CHECK #: <input type="text"/>	▶ 7A	<input type="text"/>
B. OVERPAYMENT CLAIMED (if Line 6C exceeds Line 5 enter difference here and check the desired box)	7B	<input type="text"/>
Refund..... <input type="checkbox"/>		
(Overpayments cannot be split between refund and credit)		
Credit..... <input type="checkbox"/>		


Form 27 Page 1 - Highlights

- Line 5: Municipal Tax Due
- Income multiplied by the tax rate of the municipality.
- Remember to distribute the tax.

1. ADJUSTED FEDERAL TAXABLE INCOME (per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 30), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1	<input type="text"/>
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)	Add 2A	<input type="text"/>
B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text"/>
C. ENTER EXCESS OF LINE 2A OR 2B	2C	<input type="text"/>
3. A. ADJUSTED NET PROFIT / LOSS (Line 1 plus or minus Line 2C) if Schedule X is used	3A	<input type="text"/>
B. AMOUNT ALLOCABLE TO RITA If Schedule Y, Page 4 is used <input type="text"/> % of Line 3A	3B	<input type="text"/>
C. LESS ALLOWABLE NET LOSS Per previous Municipal Income Tax Returns (submit schedule) 	▶ 3C	<input type="text"/>
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C)	▶ 4	<input type="text"/>
5. MUNICIPAL INCOME TAX DUE (see instructions) NOTE: Must equal Schedule B on Page 2	▶ 5	<input type="text"/>
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX	6A	<input type="text"/>
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text"/>
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text"/>
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO RITA MUST ACCOMPANY THIS FORM CHECK #: <input type="text"/>	▶ 7A	<input type="text"/>
B. OVERPAYMENT CLAIMED (if Line 6C exceeds Line 5 enter difference here and check the desired box) Refund <input type="checkbox"/> (Overpayments cannot be split between refund and credit) Credit <input type="checkbox"/>	7B	<input type="text"/>

Form 27 Page 1 - Highlights

- Line 1: Federal References
- Line 3C: Allowable Net Loss
- Distribute Line 5: Tax Due
- Line 6: Payments and Credits
- Line 7: Overpayments

1. ADJUSTED FEDERAL TAXABLE INCOME (per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 30), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1	<input type="text"/>
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)	Add 2A	<input type="text"/>
B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text"/>
C. ENTER EXCESS OF LINE 2A OR 2B	2C	<input type="text"/>
3. A. ADJUSTED NET PROFIT / LOSS (Line 1 plus or minus Line 2C) if Schedule X is used	3A	<input type="text"/>
B. AMOUNT ALLOCABLE TO RITA If Schedule Y, Page 4 is used <input type="text"/> % of Line 3A	3B	<input type="text"/>
C. LESS ALLOWABLE NET LOSS Per previous Municipal Income Tax Returns (submit schedule) 	▶ 3C	<input type="text"/>
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C)	▶ 4	<input type="text"/>
5. MUNICIPAL INCOME TAX DUE (see instructions) NOTE: Must equal Schedule B on Page 2	▶ 5	<input type="text"/>
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX	6A	<input type="text"/>
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text"/>
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text"/>
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO RITA MUST ACCOMPANY THIS FORM CHECK #: <input type="text"/>	▶ 7A	<input type="text"/>
B. OVERPAYMENT CLAIMED (if Line 6C exceeds Line 5 enter difference here and check the desired box)	7B	<input type="text"/>
Refund <input type="checkbox"/>		
(Overpayments cannot be split between refund and credit)		
Credit <input type="checkbox"/>		

Form 27 Page 2

- Distribute on Schedule B
- Establish and Distribute Estimate
- Sign and Date – Include Contact Number

FORM 27

SCHEDULE B - DISTRIBUTION OF TAX WITHIN R.J.T.A. MUNICIPALITIES
TOTAL TAX DISTRIBUTED BELOW MUST EQUAL AMOUNT FROM PAGE 1, LINE 5
(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00

COMPUTATION OF ESTIMATED TAX

ESTIMATED TAX DISTRIBUTION FROM LINE 8A
(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00

8. A. ESTIMATED TAX (from distribution above) **8A** .00

B. CREDIT (if any) FROM PRIOR YEAR (7B) **8B** .00

C. LINE 8A LESS LINE 8B **8C** .00

D. AMOUNT PAID (not less than 1/4 of estimated tax)
 (IF LINE 8A IS LEFT BLANK AN ESTIMATE WILL BE CREATED FOR YOU BASED
 ON YOUR PRIOR YEAR'S TAX LIABILITY AND MUNICIPAL DISTRIBUTION) **8D** .00

9. TOTAL OF 7A + 8D **9** .00

MAKE CHECKS PAYABLE TO R.J.T.A.

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, COMPLETE, AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

SIGNATURE OF OFFICER OR PARTNER _____		PREPARER'S SIGNATURE _____	PRINT NAME _____
PRINT NAME _____		PREPARER'S ADDRESS _____	
TITLE _____	PHONE _____	DATE _____	PREPARER'S PHONE _____ FIRM NAME _____

Regional Income Tax Agency
 P.O. Box 89475
 Cleveland, Ohio 44101-8475
 Web Site: www.rjtaohio.com

My R.J.T.A. discuss
 this return with the
 preparer shown above?
 Yes No

CLEVELAND LOCAL: (440) 526-0900
 TOLL FREE: 800 860-RITA (7462)
 COLUMBUS TOLL FREE: 800 721-RITA (7462)
 YOUNGSTOWN TOLL FREE: 800 710-RITA (7462)
 TDD: (440) 526-5332
 FAX: (440) 717-6448

Check-Off Box Authorizing Direct Communication

D. AMOUNT PAID (not less than 1/4 of estimated tax)
(IF LINE 8A IS LEFT BLANK AN ESTIMATE WILL BE CREATED FOR YOU BASED
ON YOUR PRIOR YEAR'S TAX LIABILITY AND MUNICIPAL DISTRIBUTION)

8D , , .00

9. TOTAL OF 7A + 8D

9 , , .00

MAKE CHECKS PAYABLE TO R.I.T.A.

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, COMPLETE, AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

SIGNATURE OF OFFICER OR PARTNER

PREPARER'S SIGNATURE **PRINT NAME**

PRINT NAME

PREPARER'S ADDRESS

TITLE

PHONE

DATE

PREPARER'S PHONE

FIRM NAME

Regional Income Tax Agency
P.O. Box 89475
Cleveland, Ohio 44101-6475
Web Site: www.ritaohio.com

May R.I.T.A. discuss
this return with the
preparer shown above?
 Yes No

CLEVELAND LOCAL: (440) 526-0900
TOLL FREE: (800) 860-RITA (7482)
COLUMBUS TOLL FREE: (866) 721-RITA (7482)
YOUNGSTOWN TOLL FREE: (866) 750-RITA (7482)
TDD: (440) 526-5332
FAX: (440) 717-9448

Page
2

27F09

Schedule X

- Adjust for un-recaptured 1250
- S-Corp Health Insurance
- 754 depreciation
- No adjustment for bonus depreciation
- No adjustments for federal credits

FORM 27

SCHEDULE X – ADJUSTMENT TO FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE

A. LOSSES THAT DIRECTLY RELATE TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF AN ASSET DESCRIBED IN 1221 OR 1231 OF THE IRC	.00
B. TAXES BASED ON INCOME	.00
C. 5% OF THE AMOUNT DEDUCTED AS INTANGIBLE INCOME EXCLUDING THE PORTION DIRECTLY RELATED TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF PROPERTY DESCRIBED IN 1221 OF THE IRC	.00
D. AMOUNTS PAID OR ACCRUED TO QUALIFIED SELF-EMPLOYED RETIREMENT, HEALTH & LIFE INSURANCE PLANS FOR OWNERS OR OWNER-EMPLOYEES OF NON-C CORPORATION ENTITIES, OR SELF-EMPLOYMENT TAX	.00
E. REIT'S AND RIC'S - ALL AMOUNTS WITH RESPECT TO DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR OR CREDITED TO THE BENEFIT OF INVESTORS AND ALLOWED AS A DEDUCTION	.00
F. OTHER: (ATTACH EXPLANATION)	.00
G. TOTAL ADDITIONS (ENTER ON PAGE 1, LINE 2A)	.00

ITEMS NOT TAXABLE

N. INCOME AND GAINS - FEDERALLY REPORTED INCOME AND GAINS FROM IRC 1221 OR 1231 PROPERTY DISPOSITIONS EXCEPT TO THE EXTENT THE INCOME AND GAINS APPLY TO THOSE DESCRIBED IN 1245 OR 1250 OF THE IRC	.00
O. INTANGIBLE INCOME SUCH AS INTEREST, DIVIDEND, PATENT, AND COPYRIGHT INCOME ALSO INCLUDE ROYALTY INCOME EXCEPT ROYALTIES DERIVED FROM INTEREST IN LAND (i.e. OIL & GAS RIGHTS, ETC.)	.00
P. OTHER: PASS-THROUGH INCOME (LOSS) (ATTACH EXPLANATION)	.00
Q. TOTAL DEDUCTIONS (ENTER ON LINE 2B)	.00

AFTI WORKSHEET ADJUSTED FEDERAL TAXABLE INCOME For use by taxpayers that are NOT C Corporations

- (1) Federal Form 1120S (S Corporations) - Sch. K - Line 18
- (2) Federal Form 1065 (Partnerships, LLC's, LLP's) - Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1
- (3) Federal Form 1041 (Estates, Trusts) - Page 1 - Line 17

	Form 1120S	Form 1065	Form 1041
a) From Federal Return (above)	\$	\$	\$
b) Excess 179 Deduction / Carryover			
c) Charitable Contribution - In Excess of 10% Limitation			
d) Other: _____			
e) "ADJUSTED FEDERAL TAXABLE INCOME"	\$	\$	\$

Schedule Y

FORM 27

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

	A. LOCATED EVERYWHERE	B. R.I.T.A. MUNICIPALITY	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8	\$ _____	\$ _____	
TOTAL OF STEP 1	\$ _____	\$ _____	_____ %
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$ _____	\$ _____	_____ %
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$ _____	\$ _____	_____ %
STEP 4. TOTAL OF PERCENTAGES			_____ %
AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			_____ %

	A. LOCATED EVERYWHERE	B. R.I.T.A. MUNICIPALITY	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8	\$ _____	\$ _____	
TOTAL OF STEP 1	\$ _____	\$ _____	_____ %
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$ _____	\$ _____	_____ %
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$ _____	\$ _____	_____ %
STEP 4. TOTAL OF PERCENTAGES			_____ %
AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			_____ %

Schedule Y – 1

Reconciliation of Schedule Y Wages to Withholding Returns

- Discrepancy > 10% or \$5000 requires an explanation

SCHEDULE Y-1: RECONCILIATION OF SCHEDULE Y WAGES TO WITHHOLDING RETURNS

1. Total workplace R.I.T.A. wages shown on your withholding tax returns filed for the year covered by this return. \$ _____

2. Explanation of any difference between total wages remitted and total wages shown on Schedule Y above: _____

3. Provide the EIN, name, and address under which the withholding tax was remitted if different.

EIN: _____

Address: _____

Name: _____

Net Profit Instruction Booklet

2013 NET PROFIT INCOME TAX FORM 27 INSTRUCTION BOOKLET

Filing Requirements

Every corporation, partnership, trust, or estate whether a resident or non-resident that conducts business in a RITA municipality must file a return and pay tax on the net profit.

When to File

Generally, a business must file its income tax return on or before the fifteenth (15th) day of the fourth (4th) month following the end of the taxpayer's taxable year.

Where to File

Forms may be mailed to RITA, P.O. Box 89475, Cleveland, OH 44101-6475, or delivered to the office of the Regional Income Tax Agency.

Extensions of Time to File

A federal extension will extend the municipal due date to the last day of the month following the month to which the due date of the federal return has been extended. A copy of the federal extension must be filed on or before the original due date for filing the return. For good cause, an extension may be granted by RITA. Make written request on or before the due date stating reason for extension.



Extensions of time to file have no effect on the due dates of estimated taxes. If you are requesting an extension of time to file your Net Profit Tax Return (Form 27) you should file a Declaration of Estimated Municipal Tax on Net Profits (Form 20) on or before the fifteenth (15th) day of the fourth (4th) month of your tax year.

Rounding Off to Whole Dollars

A business can round off cents on its return and schedules. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar.

Line 1. Federal Taxable Income

Indicate your C Corporation Federal Taxable Income (FTI), or the equivalent on Line 1. Refer to the AFTI worksheet found on Page 3 of Form 27 or at www.ritaohio.com to determine the starting FTI. A taxpayer that is not a C Corporation and is not an individual, must compute FTI as if the taxpayer were a C Corporation.

Line 3B. Amount Allocable to RITA

If the business operates strictly within one RITA municipality, enter 100% as the percentage and enter the amount on Line 3B. Otherwise, enter the average percentage from Page 4, Schedule Y, Step 5. You must complete Schedule B on Page 2 for any amount shown on Line 3B. The Ohio Revised Code requires that Schedule Y be the default method used to determine the percentage of income attributable to RITA municipalities by business entities conducting business activity both within and outside RITA municipalities.

Per ORC §718.02 (E), when computing taxable income allocable to Brooklyn, Chardon, and Oberlin, add back the income apportioned to each of these municipalities in the amount of the stock option income that is exempt from each municipality's withholding (attach schedule).

Schedule B - Distribution of Tax within RITA Municipalities

If the amount of income (loss) and tax reported on Lines 3B and 5 of this form are to be allocated to any RITA municipality, you must fill in the names of all the RITA municipalities in which you conducted business along with the amount of taxable income (loss) and tax due to each one. The total tax distribution in Schedule B must equal the total tax due shown on Page 1, Line 5. Attach a schedule if you need more space.



Failure to allocate a loss shown on Page 1, Line 3B may effect your ability to claim a net operating loss carryover in future years

Schedule B. Distribution of Profit within R.I.T.A. Municipalities

If the amount of income (loss) and tax reported on Lines 38 and 5 of this form are to be allocated to any R.I.T.A. municipality, you must file in the names of all the R.I.T.A. municipalities in which you conducted business along with the amount of taxable income (loss) and tax due to each one. The total tax distribution in Schedule B must equal the total tax due shown on Page 1, Line 5. Attach a schedule if you need more space.



Caution Failure to allocate a loss shown on Page 1, Line 38 may affect your ability to claim a net operating loss carryover in future years.

Schedule X. Reconciliation with Federal Income Tax Return

This schedule is used for the purpose of making adjustments when total income (Line 1) includes income not taxable and/or items not deductible for municipal purposes. Enter the amounts of any such items in Schedule X and carry them, Line Q and Line O, respectively to Lines (2A) and (2B).

Line A. Section 1221 & 1231 Losses

Report all losses (ordinary & capital) directly related to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code (IRC). Losses related to section 1221 assets are normally reported on Schedule D while losses related to section 1231 assets are normally reported on federal Form 4797.

Line B. Taxes Based on Income

Include foreign, state, local, and other taxes based on income.

Line C. 5% of Certain Intangible Income

Multiply Schedule X, Line O, (if used), by 5%.

Line D. Certain Owner Compensation

For use by taxpayers that are not C Corporations and are not individuals.

Ohio law prohibits taxpayers that are not C Corporations and not individuals from claiming a deduction for payments to a qualified self-employed retirement plan, payments for health or life insurance for an owner or owner-employee, or federal self-employment tax. Report all such payments here.

Line E. REIT & RIC Adjustments

A real estate investment trust or regulated investment company must report all dividends, distributions, or amounts set aside for the benefit of investors included in Page 1, Line 1.

Line N. - Certain Section 1221 & 1231 Gains

Report all income and gains directly related to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the IRC. (NOTE: Do not include income or gain described in section 1345 or 1359 of the IRC.)

Line P. Other Items Not Taxable

Use this line to report pass-through income / (loss) from another business entity that was subject to municipal income tax (or would have been subject to municipal tax, if not a loss). Indicate the Federal Identification Number of the business that originated the pass-through income. Do not include or take credit for tax paid by the business that generated the pass-through income. Also use this line to report income not reported on another line of Schedule X or the AFTI Worksheet which R.I.T.A. municipalities are specifically prohibited from taxing. Note: "Cancellation of indebtedness" and wage adjustments associated with federal work and job credits are included as income under federal code. O. R. C. 718.01 does not permit deductions of cancellation of indebtedness and wage adjustments associated with federal work and job credits under (AFTI).

AFTI Worksheet

Ohio law creates a uniform definition of taxable income for net profit tax returns, effective for taxable years beginning on or after January 1, 2004. This definition can be found on our web site www.taxable.com under the heading of "918 95" or refer to Ohio Revised Code Section 718.01. A taxpayer that is not a C Corporation and is not an individual must make the adjustments below.

Line B. Section 179 Adjustment

Add federal section 179 depreciation in excess of what would be allowed for federal tax purposes if the taxpayer were a C Corporation. Excess section 179 expenses should be carried forward to subsequent years. Subtract section 179 depreciation carried over from prior years in the same column as would be allowed if a C Corporation. Attach a schedule showing your carry forwards for municipal tax purposes.

Line C. Charitable Contribution Adjustment

Add charitable contributions in excess of what would be allowed for federal tax purposes if the taxpayer were a C Corporation. Excess charitable contributions should be carried forward to subsequent years. Subtract charitable contributions carried over from prior years to the same extent as would be allowed if a C Corporation. Attach a schedule showing your carry forwards for municipal tax purposes.

Schedule Y. Business Apportionment Formula

A Business Apportionment Formula consisting of the average original cost of real and tangible personal property, gross receipts, and wages paid must be used by business entities not required to pay tax on entire net profits, by reason of doing business both within and without R.I.T.A. municipalities. (O.R.C. 718.02) However, if the Business Apportionment Formula does not produce an equitable result, another basis (for example the Books and Records) may be substituted following the process outlined in Section 3.02 of R.I.T.A.'s Rules and Regulations.

NOTE: Sales and gross receipts in R.I.T.A. municipalities (Step 3) means:

- All sales of tangible personal property which is shipped from a R.I.T.A. municipality to purchasers outside of a R.I.T.A. municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
- All sales of tangible personal property which is delivered within a R.I.T.A. municipality regardless of where title passes, even though transported from a point outside a R.I.T.A. municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
- All sales of tangible personal property which is delivered within a R.I.T.A. municipality regardless of where title passes, if shipped or delivered from a stock of goods within a R.I.T.A. municipality.

Schedule Y-1. Reconciliation of Y Wages to Withholding Returns

Use this schedule to reconcile workplace wages, salaries, etc. allocated to R.I.T.A. municipalities on Schedule Y with the amounts reported on your withholding returns filed for the tax year covered by this return.

Line 1. Withholding Return Wages

A calendar year taxpayer must use the workplace wages reported on their annual Reconciliation of Income Tax Withheld (Form 17). A fiscal year taxpayer must use the sum of the wages reported on the Form 17 withholding statements that correspond to the fiscal year.

Line 2. Explanation of Discrepancy

Provide an explanation on Line 2 if the overall discrepancy is: (1) greater than 10% of the total workplace wages reported, or (2) greater than \$5,000. If you are reporting workplace wages for multiple R.I.T.A. municipalities report the 10% / \$5,000 thresholds to each municipality.

Schedule Z. Pass-Through Distributive Shares of Net Income

All pass-through entities must attach a schedule showing each partner/shareholder's name, social security number, distributive share, guaranteed payments (if applicable) and limited percentage. The amounts reported on this schedule must correspond with the amounts reported on your federal return. Attach a schedule if you need more space.

Consolidated Returns

Taxpayers filing consolidated returns must include copies of the consolidation schedules attached to their federal returns when filing their Form 27. Once an election is made to file a consolidated return, permission is needed to file separately in future years.

When a Return is Not Required

Nonprofit businesses (as defined in IRC Section 501(c)) are not required to file an annual return if a copy of the organization's approved IRS determination letter is on file with R.I.T.A. However, should such a business have unrelated business income, said business is required to file a municipal return and pay tax thereon.

Line 3C. Allowable Net Operating Loss

The following municipalities prohibit net operating loss carryovers:

BELLE CENTER, BEXLEY, BRIMFIELD / TALLMADGE JEDD, CIRCLEVILLE, CLINTON, DANVILLE, DENNISON, EAST PALESTINE, EDISON, FAIRBORN, FREDERICKTOWN, FREMONT, GAHANNA, GALION, GIRARD, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY, HILLIARD, JOHNSTOWN, LAKEMORE, LITHOPOLIS, LOCKBOURNE, MECHANICSBURG, MIDDLEPORT, MIFFLIN, MINGO JUNCTION, NEW ALBANY, NEW FRANKLIN, NEW WATERFORD, PATASKALA, PIKETON, POWELL, REYNOLDSBURG, RICHWOOD, RIO GRANDE, SANDUSKY, SHAWNEE HILLS, SHEFFIELD LAKE, SILVERTON, SUGAR GROVE, SUNBURY, TALLMADGE, THURSTON, TORONTO, TREMONT CITY, TWINSBURG, UHRICHSVILLE, UPPER ARLINGTON, URBANCREST, WELLSVILLE, WILLSHIRE, WORTHINGTON, and YELLOW SPRINGS.

BALTIMORE, BELLEVUE, and MAPLE HEIGHTS, allow a net operating loss to be carried forward for a maximum of one (1) year.

BOSTON HEIGHTS, CORWIN, GREENHILLS, HARRISON, HARRISON TWP. JEDD, MOUNT HEALTHY, OBERLIN, OXFORD, RIVERSIDE, VERMILION, WELLINGTON, and WILLIAMSBURG allow a net operating loss to be carried forward a maximum of three (3) years.

JEWETT allows a net operating loss to be carried forward for a maximum of seven (7) years.

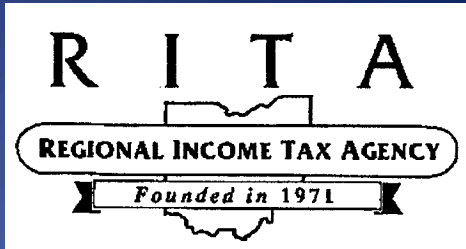
MCDONALD allows a net operating loss to be carried forward for a maximum of ten (10) years.

All other RITA municipalities allow a net operating loss to be carried forward for a maximum of five (5) years.

WHAT TO ATTACH TO YOUR RETURN:

Attach a complete copy of the Federal Form 1041, 1065, 1120, 1120-A, 1120-REIT, or 1120S as appropriate. Also attach copies of Schedule D, Schedule E, Form 4562, Form 4797, Form 8825, and any supporting statements for "other income", "taxes and licenses", "other expenses", and Schedule A "other costs". If applicable, attach copies of any K-1 schedules issued or received. If filing a consolidated return, attach copies of your federal consolidation schedules. If you issued any 1099-MISC forms, please attach copies of 1099's issued to Ohio residents (you may submit these copies on paper or on a CD using the Publication 1220 file format).

IF AMOUNT IS AT LEAST:	FOR THE FOLLOWING MUNICIPALITIES:	Table A. Municipalities with Estimated Tax Greater than Zero			
\$10	AVON BENTLEYVILLE BOSTON HEIGHTS BROADVIEW HEIGHTS BROOKLYN HEIGHTS CHAGRIN FALLS EAST CLEVELAND	FAIRVIEW PARK HIGHLAND HEIGHTS HURON INDEPENDENCE KIRTLAND LYNDHURST MAPLE HEIGHTS	MAYFIELD VILLAGE MORELAND HILLS NEWBURGH HEIGHTS NORTH OLUMSTED OLMSTED FALLS OLMSTED JEDD PEPPER PIKE	REMINDERVILLE REMINDERVILLE / TWINS TWP. JEDD SEVEN HILLS STREETSBORO VALLEY VIEW (CUYAHOGA) WOOCMERE	
\$40	AVON LAKE BLOOMINGDALE	NEWTOWN	SANDUSKY	SOUTH CHARLESTON	
\$50	AURORA BEREA GALENA GLENWILLOW HEIDSON	MAYFIELD HEIGHTS MIDDLEBURG HEIGHTS NORTH RIDGEVILLE NORTH ROYALTON	OAKWOOD VILLAGE (CUYAHOGA) RIPLEY SHAKER HEIGHTS STRONGSVILLE	SUNBURY UNIVERSITY HEIGHTS WELLSTON WILLOWICK	
\$60	KENT	MARTINS FERRY			
\$75	BRECKSVILLE				
\$100	ADELPHI ASHVILLE BAY VILLAGE BEDFORD HEIGHTS BELLEVUE BREMEN	ELYRIA TWP. / CITY JEDD FAIRBORN FORT JENNINGS FREDERICKTOWN FREMONT GALION	MIFFLIN MILLER CITY MORRAL MOSCOW MOUNT VICTORY NEW ALBANY	RICHMOND HEIGHTS ROSSFORD SAINT CLAIRSVILLE SAINT PARIS SHEFFIELD VILLAGE SILVER LAKE	



Net Profit Audit Notices

Speaker: Alicia Kline

Net Profit Notices

- 51- Delinquency Notice
- 52- Missing Federal Return/Schedules
- 95- Advises Taxpayer of Errors on Form 27
- 501-Wage Variance Between Payroll and Net Profit Return (Schedule Y)
- 503- Three Part Allocation Not Complete
- 512- Missing City Distribution(s)
- 515- Net Operating Losses Not Allowed

Delinquency Notice (Letter 51)

■ Delinquent Form 27 Request

Provide requested documents via fax or mail

Provide explanation for lack of a return

Delinquency Notice (Letter 51)



10107 Brecksville Road • Brecksville, Ohio 44141-3275
1-800-860-RITA • (440) 526-0900 • Fax (440) 526-8013 • TDD (440) 526-5332
www.ritaohio.com

Re: Missing Municipal Income Tax Return

051

Account# 123456789

A recent audit of your account indicates that your Annual Net Profit Return (Form 27) for the year(s) ending ____ has not been received.

Under the Regional Income Tax Agency member municipality ordinances, every corporation, partnership, trust or estate, whether a resident or non-resident, conducting business in a R.I.T.A. municipality must file a return and pay tax on the net profits. A return is also required for business activities which result in a net loss.

You are also required to include a copy of your Federal Income Tax Return (Form 1120, 1120S, 1065 or 1041). In addition, copies of the following are necessary if they were attached to your federal return for the year(s) referenced above:

Schedule D, Schedule E, Form 4797, Form 8825, any supporting statements for "other income", "taxes and licenses", "other expenses", and Schedule A "other costs".

If applicable, attach copies of any K-1 schedules you issued or received. If filing a consolidated return, attach copies of your federal consolidation schedules.

The requested information must be received by the Regional Income Tax Agency within 15 business days of the date on this letter. Please use the return address voucher attached below and the enclosed envelope when remitting the documents. If you have any questions, feel free to contact me directly.



Federal Return/Schedules Request (Letter 52)

- Request for missing federal return or schedules
- Must be able to verify starting number and Schedule X adjustments

Federal Return/Schedules Request (Letter 52)

Re: Missing Federal Forms

052

Account# 123456789

Your Annual Net Profit Return (Form 27) for the fiscal year ending _____ has been received. This return is missing the following information required for processing.

- A complete copy of the Federal Return filed with the IRS.
- Federal Schedule D
- Federal Schedule E
- Form 4797
- Form 8825
- Supporting statements for "Other Income"
- Supporting statements for "Taxes and Licenses." Please provide an itemization of the deduction taken on the federal return.
- Supporting statements for "Other Deductions"
- Supporting statements for "Other Costs"
- Any K-1 Schedules issued or received. If a deduction has been taken for pass through income, please provide a statement related to this deduction detailing which municipality (ies) the income/loss has already been reported.
- If you are filing a consolidated municipal income tax return, attach a copy of your federal consolidated schedules.
- Form 1125-A
- Copies of 1099s issued
- Other:

The requested information must be received by the Regional Income Tax Agency within 10 business days of the date on this letter. Please use the return address voucher attached below along with the enclosed envelope to provide this information.

If you have any questions, feel free to contact me. Thank you in advance for your cooperation in this matter.

Net Profit Error Notification (Letter 95)

- Informs tax payer of errors on return and indicates auditor's correction to the return
 - Common errors
 - Incorrect start number
 - Did not add back losses/deduct gains
 - Failed to add back taxes based on income
 - Failed to deduct intangible income
 - Deducted a federal credit (not allowed per O.R.C.)
 - Flow through income loss adjustment

Account# 123456789

A review of your Net Profit Tax Return (Form 27) for year ending _____ identified a discrepancy (ies) in the calculation of municipal taxable income. Municipal taxable income must be calculated in accordance with Section 718.01(A) (1) of the Ohio Revised Code (ORC). The area(s) in question is:

- The calculation did not begin with federal taxable income before net operating losses and special deductions.
- The calculation did not add back all losses directly related to the disposition of IRC 1221/1231 assets.
- The calculation did not add back all payments to a qualified self-employed retirement plan, payments for health or life insurance for an owner or owner-employee, or federal self-employment tax.
- The calculation did not add back 5% of the intangible income not directly related to the disposition of IRC 1221 property.
- The calculation did not deduct all gains directly related to the disposition of IRC 1221/1231 assets that are not IRC 1245/1250 gains.
- The calculation did not deduct all of your intangible income.
- The calculation incorrectly included an adjustment for the federal jobs credit or other federal tax credit.
- The calculation did not include an adjustment for income/loss from pass-through entities in accordance with ORC 718.14(D).
- Other.

A corrected return is required to be submitted to my attention.

There is no change to your tax liability.

Taking into consideration the above checked item(s) your tax liability was computed as _____

A credit in the amount of \$ _____ has been recorded on the account and a credit voucher is attached below for your records.

A balance due in the amount of \$ _____ is due. Please remit your payment immediately with the attached voucher. An untimely remittance of this payment may result in the assessment of penalty and interest.

REGIONAL INCOME TAX AGENCY

TAX YEAR END DATE	<balance due> <credit>
<taxyearenddate>	\$ <BDamt> <CRamt>

(Letter 95)



Wage Discrepancy Notice (Letter 501)

- Indicates wage discrepancy between payroll and net profit accounts
 - Based on tax paid on the withholding account
 - Variance adjusted for fiscal year

Wage Discrepancy Notice (Letter 501)

Re: Net Profit and Payroll Wage Discrepancy

501

Account# 123456789

Your Annual Net Profit Return (Form 27) for the fiscal year ending _____ has been received. This return reflects a discrepancy between the wages paid to employees for work or services performed in the municipality below as compared to the wages filed on payroll returns (Form 11 and/or 17) for the same time period. Please note that if the return reflects a 100 percent allocation, the wage figures were obtained from the federal tax return.

Municipality

Net Profit Wages

Withholding Wages

Other:

Please provide a statement indicating the correct amount of wages paid for the work or services performed in the municipality (ies) listed above during the period covered by your net profits return. Include a brief explanation of the discrepancy and a reconciliation reflecting the component(s) comprising the discrepancy. If the difference is due to amounts paid to subcontractors, please submit copies of the 1099 forms. Note that subsequent activity on your withholding account indicates that the discrepancy is not due to accruals.

The requested information must be received by the Regional Income Tax Agency within 10 business days of the date on this letter. Please use the return address voucher attached below and the enclosed envelope to provide the information. Thank you in advance for your cooperation in this matter.

Response to Wage Discrepancy (Letter 501)

■ Proper Response:

- Submit an amended return with statement indicating reason for original error

- Provide an reconciliation between the two accounts if tax change is not material

- Provide reconciliation between the two accounts if discrepancy is a valid discrepancy
 - For Example:
 - 125 Medical expense
 - Accrued wages paid in a later tax year
 - Must provide an accrual summary
 - Residence tax also withheld for specific cities along with workplace tax

- Failure to respond may result in an assessment of payroll tax



Schedule Y Required (Letter 503)

- Three part allocation not completed
 - Substitute method may be used with prior approval
 - Must provide detail that indicates why an alternative method may result in a more fair and equitable way to allocate tax.
 - If substitute method is not approved R.I.T.A. requires an amended return to be complete in compliance with Ohio Revised Code.

Schedule Y Required (Letter 503)

Re: Schedule Y Required

503

Account# 123456789

Your Annual Net Profit Return (Form 27) for the tax year ending _____ can not be processed as filed. Per Ohio Revised Code 718.02, a three part allocation method should be used to allocate income and losses on your return. This method is reflected in the Schedule Y of Form 27. Based on the review of your federal return, there is an omission(s) in Schedule Y. If a factor is present on your federal return, it should be used in your Schedule Y allocation, even if it results in a zero percentage for that factor.

___ The following factors are missing from your Schedule Y allocation:

___ Payroll

___ Property

___ Sales

___ The denominator is incorrect.

___ Alternate methods require prior approval as noted in the RITA Rules & Regulations Section 3:02. No record of approval is on file.

___ The totals everywhere do not match the federal return.

___ The corrections submitted have resulted in a change to the allocation.

___ Please submit an amended return.

___ Other.

Your prompt response is appreciated and must be received by the Regional Income Tax Agency within 10 business days of the date on this letter. Please use the attached return address voucher along with the return envelope to remit this form. Thank you in advance for your cooperation in this matter.

Missing City Distribution (Letter 512)

- Missing city distribution on Form 27
 - Payroll account indicates workplace tax withheld for municipalities not included on Form 27 distribution
 - Solutions
 - Provide amended return if municipality was omitted.
 - Provide a statement detailing why a lack of a distribution is valid
 - Residence tax
 - Wages reported for a related entity

Missing City Distribution (Letter 512)

Re: Municipal Income Tax – Request for Additional Information

512

Account# 123456789

Your Annual Net Profit Return (Form 27) for the tax year ending _____ has been received. Your return did not include a distribution for the municipality(ies) listed below. However, your payroll documents (Form 11 and/or 17) reported wages earned within this municipality(ies) for the months covered by your net profit return. The respective wage amounts are listed below.

Municipality

Withholding Wages

If the apportioned amounts reported on your Schedule B (Distribution of Tax within R.I.T.A. Municipalities) are correct, provide a brief explanation for the difference between the withholding forms and your net profit return. If the apportioned amounts are incorrect, provide an amended return reporting the proper allocation of income.

The requested information must be received by the Regional Income Tax Agency within 15 business days of the date on this letter. Please use the return address voucher attached below and the enclosed envelope when remitting the documents.

If there are any questions or problems associated with this request, contact me. Thank you in advance for your cooperation in this matter.



Net Operating Loss Not Allowed (Letter 515)

- Municipality does not allow an NOL or has a restriction under 5 years
 - This letter requires no response
 - Letter indicates the corrected tax for the municipalities with restrictions

Net Operating Loss Not Allowed (Letter 515)

Re: NOL Not Allowed

515

Account# 123456789

A review of your Net Profit Tax Return for tax year ending _____ revealed that your filing offset municipal taxable income for _____ with a net operating loss carryover. As stated in the filing instructions, this municipality either does not permit or limits net operating loss carryovers.

Your filing was amended accordingly and the tax recalculated; the revision resulted in the following:

___ There is no change to your tax liability. It remains zero.

___ The tax liability is _____ versus _____ as indicated on your return.

___ The above noted tax year now has a credit in the amount of \$_____.

___ Your refund has been changed to _____.

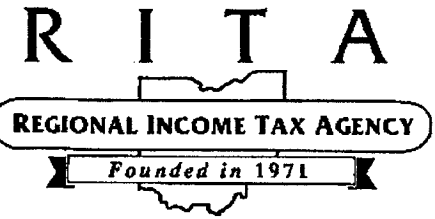
___ The above noted tax year now has a balance due in the amount of \$_____.

___ Please remit the tax amount due immediately using the attached voucher. You may receive an additional bill for penalty and interest.

___ We have reduced your credit carryover.

REGIONAL INCOME TAX AGENCY

TAX YEAR END DATE	<BALANCEDUE>/<CREDIT>
<taxyearenddate>	\$ <amt>



Questions?

&

Legislative Updates



Legislative Issues & Updates - H.B. 5

Speaker: Bob Meaker

H.B. 5

- Brief Background
- Major Provisions
- Impacts
 - Where we are now
 - What to expect



Background

RITA NE Ohio Tax Seminar Feb 2014

H.B. 5—Background

- Introduced early in 130th General Assembly
 - Low-numbered bill = High Priority
 - Sponsors: Reps. Grossman & Henne
- Assigned to House Ways & Means Committee
 - Chairman Rep. Peter Beck
 - Took charge; held numerous “IP meetings”

H.B. 5—Background

- Summer 2013: met repeatedly with municipal reps, others to draft a substitute bill
- Presented Sub. H.B.5 (LCS 130 1581-2) on October 25, 2013; recommended (with 2 amendments) to full House on November 6, 2013; passed by House 56-41 on November 13, 2013.



Major Provisions

Pass-through Entities

- Taxed at Entity Level
- Resident owners of PTE
 - Report to resident community
 - Subject to credit provided by that community
- All municipalities required to permit current year PTE losses/gains to offset any other PTE, Schedule C, E, or F income and vice versa

Pass-through Entities

- Impact:
 - Impact depends on municipal demographics
 - Current treatment by RITA municipalities allows current year offsets of apportioned losses only against apportioned gains, and un-apportioned losses only against un-apportioned gains
 - Will impact municipalities with significant resident owners of PTEs

Net Operating Loss Carry forward (NOL CF)

- Mandated 5-year NOL CF
- Begins with losses incurred TY 2016
- 50% of losses available to TY 2017-2021
- 100% beginning in TY 2022

Net Operating Loss Carry forward (NOL CF)

- Municipal Income Tax NOL Review Committee
 - Will study impact of:
 - 5-yr NOL
 - Other revenue losses caused by bill provisions
 - May recommend LGF funding to reduce negatives

Net Operating Loss Carry forward (NOL CF)

- Impact:
 - 72 RITA Municipalities: NOL CF = 0 to < 5 years
 - Phase-in begins in TY 2017 & at 50%
 - Unlikely to be overturned in House or Senate
 - #1 Goal of Bill's proponents
 - *May* be some LGF relief recommended

SERPs

- Retains current treatment & sets stage for courts to decide taxability
- Impact:
 - Most municipalities tax this income and municipal position appears to be strong (Chardon, Lima specifically exempt SERPs)
 - Municipalities may have to review current ordinance language w/ intent of clarifying exemption provisions in this area

Occasional Entrant Rule

- Increases from 12 to 20 days
- Exempts first 20 days
- Adds preponderance of a day definition
- Adds < \$500,000 gross receipts exemption

Occasional Entrant Rule

- Impact:
 - Increase in days and inability to tax from Day 1 will result in some municipal revenue loss
 - Current language (and technical corrections slated for Senate consideration) should dampen impact
 - \$500k gross receipts exemption should reduce tracking/payment burden on small businesses

De minimis Thresholds

- Tax does not have to be paid, or refund issued if $< \$10.00$
- Impact:
 - Municipalities recommended \$5.00, but increased by W&M Committee
 - Financial impact expected to be minimal
 - Returns may still need to be filed (mandatory filing provisions)

De minimis Thresholds

- Estimated payments are not necessary if tax due (after withholding) is $< \$100.00$
- Impact:
 - Most municipalities will experience negative cash flow impact during 1st implemented
 - Plan for “spike” in April, rather than throughout the year
 - Post-filing collection efforts may have to be ramped up

Consolidated Returns

- Permits consolidated filers to “opt out” of consolidated filing after 5 years—without Tax Administrator approval
- Permits consolidated filers to “opt in or out” re: whether to include/exclude PT income or losses in AFTI

Consolidated Returns

- Impact:
 - These are new provisions—in Sub HB 5—not in current municipal tax or federal tax law
 - Reasonable to assume negative revenue impact

Due Dates

- Uniform due dates established for all annual tax returns, extensions and estimated payments
- Uniform due dates (based on \$ thresholds) for all withholding payments and for annual reconciliations

Due Dates

- Impact:
 - Should not disrupt filing requirements
 - Should allow for more efficient tax administration and easier compliance by taxpayers/tax preparers

Uniform Penalty & Interest

- Uniform interest:
 - Federal short-term rate + 5%
 - Tax due and refunds
- Uniform penalties:
 - Underpayment (Individual & NPR) = 15%
 - Underpayment (Withholding) = 50%
 - Late filing = \$25

Uniform Penalty & Interest

- Impact:
 - Rates represent a substantial decrease for many municipalities
 - Likely result: fewer abatements of penalty and/or interest charges granted by municipalities



What's Changed / What's Next?

RITA NE Ohio Tax Seminar Feb 2014

H.B. 5—What's Changed

- Provisions removed from original HB5:
 - Municipal Tax Policy Board
 - Problem Resolution Officer
 - SERP Exemption
 - “Bright line” domicile test
 - Elimination of the “throw-back provision”
 - Most certified mail notification requirements

H.B. 5—What's Changed

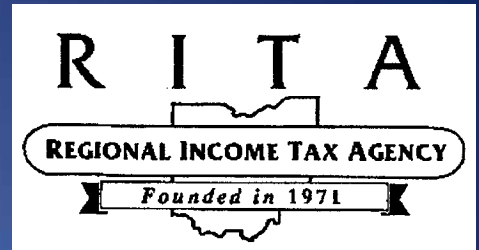
- Revenue-negative provisions reduced or mitigated from original HB5:
 - Estimated tax de minimis reduced from \$200 to \$100
 - NPR de minimis threshold simplified to \$10 de minimis
 - Reinstatement of ability to appeal to Common Pleas Court from local Board of Tax Appeals decision

H.B. 5—What's Changed

- Sub HB 5 (LSC 130 1581-2) passed by W&M Committee to full House
 - Omnibus “technical corrections” amendment
 - Rep. Amstutz amendment
 - NOL CF Review Committee
- HB 5 passed full House consideration on November 13, 2013. Clarifying amendments introduced on House floor did not pass

H.B. 5—What's Next?

- Senate: Two possibilities
 1. Fast-track, before 2013 adjournment – Did not happen
 2. Slow-and-steady, with hearings and consideration beginning in 2014 – So far, this is the “word” from the Senate
- RITA will remain heavily involved



Thank-you for attending!
Please complete the survey