

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



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. List the total number of R.I.T.A. W-2's issued and list the total number of employees working at year end, for which municipal income tax has been withheld, in Section 3. Distribute the total number of employees to each municipality where the employee worked in Section 5.
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 FORM 11A FOR INSTRUCTIONS.

W-2 TRANSMITTAL INSTRUCTIONS

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

- Copies of W-2'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 report on CD using the EFW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service.

CHANGES TO THE R.I.T.A. SPECIFICATIONS FOR TAX YEAR 2007

R.I.T.A. will no longer be using 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.

- EFW2 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/forms-pubs/findfiles.html using Keyword pub 1220.
- R.I.T.A. guidelines for the RS Record (CITY AND STATE) found within the SSA EFW2 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 EFW2 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 EFW2 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, OHIO 44147-7900

For assistance call:

Cleveland Local: (440) 526-0900
Toll Free: 1(800) 860-RITA (7482)

Columbus Local: (614) 538-0512
TDD: (440) 526-5332

Youngstown Local: (330) 743-3400
Web Site: www.ritaohio.com

2008 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	ADDYSTON	1.00	515	MOGADORE	2.00
013	ARLINGTON HEIGHTS	2.10	520	MORELAND HILLS	1.00
006	* ASHVILLE	0.50	528	MOUNT STERLING	1.00
010	AURORA	2.00	535	NEW ALBANY	2.00
020	* AVON	1.50	504	NEW BLOOMINGTON	1.00
021	AVON LAKE	1.50	554	* NEW FRANKLIN	1.00
040	BAY VILLAGE	1.50	525	NEW WATERFORD	1.00
050	BEACHWOOD	1.50	540	NEWBURGH HEIGHTS	2.00
051	BEACHWOOD EAST JEDD	1.50	561	NEWTOWN	1.00
052	BEACHWOOD WEST JEDD	1.50	549	NORTH LEWISBURG	1.00
065	BEDFORD HEIGHTS	2.00	550	NORTH OLMSTED	2.00
086	BELLEVUE	1.50	570	NORTH ROYALTON	2.00
090	BENTLEYVILLE	1.00	580	OAKWOOD VILLAGE	2.00
100	BEREA	2.00	585	OVERLIN	1.90
102	* BETTSVILLE	1.00	590	OLMSTED FALLS	1.50
104	BEXLEY	2.00	589	OLMSTED JEDD	1.50
110	BOSTON HEIGHTS	2.00	600	ORANGE VILLAGE	2.00
130	BRECKSVILLE	2.00	601	ORANGE-CHAGRIN - HIGHLANDS JEDD	2.00
140	BROADVIEW HEIGHTS	2.00	606	OTTAWA	1.00
160	BROOKLYN HEIGHTS	2.00	609	OXFORD	1.75
167	CAMPBELL	2.50	650	PEPPER PIKE	1.00
168	CARDINGTON	1.00	637	PIKETON	1.00
195	CECIL	1.00	640	PLAIN CITY	1.00
192	CEDARVILLE	1.00	648	POWELL	0.75
194	CENTERBURG	1.00	645	POWHATAN POINT	0.75
180	CHAGRIN FALLS	1.50	660	REMINDERVILLE	1.50
190	CIRCLEVILLE	1.50	661	REMINDERVILLE / TWINSBURG TOWNSHIP JEDD	1.50
193	CLAYTON	1.50	662	REYNOLDSBURG	1.50
197	* CLAYTON JEDD	1.50	663	REYNOLDSBURG E-ZONE	1.50
223	CORWIN	0.50	670	RICHMOND HEIGHTS	2.00
250	CUYAHOGA HEIGHTS	2.00	671	RICHWOOD	1.00
270	EAST CLEVELAND	2.00	669	RIDGEWAY	0.50
268	EAST PALESTINE	1.00	672	* RIPLEY	1.00
277	ELYRIA	1.75	680	RIVERSIDE	1.50
282	ELYRIA TOWNSHIP / CITY OF ELYRIA JEDD	1.75	704	SABINA	1.00
287	FAIRBORN	1.50	707	SAINTE PARIS	1.00
291	FAIRPORT HARBOR	2.00	712	SALINEVILLE	1.00
300	FAIRVIEW PARK	2.00	710	SANDUSKY	1.00
304	FORT JENNINGS	1.00	720	SEVEN HILLS	2.00
308	* FREDERICKTOWN	1.00	750	SHAKER HEIGHTS	1.75
310	FREMONT	1.50	749	SHAWNEE HILLS	2.00
319	GALENA	1.00	751	SHEFFIELD LAKE	1.50
317	GALION	2.00	752	SHEFFIELD VILLAGE	1.50
320	GARFIELD HEIGHTS	2.00	748	SHERWOOD	1.00
346	GIRARD	2.00	756	SILVER LAKE	2.00
347	GLENWILLOW	2.00	757	* SILVERTON	1.25
350	GRAFTON	1.50	770	SOUTH EUCLID	2.00
357	GRANDVIEW HEIGHTS	2.50	769	SOUTH SOLOM	1.00
358	GROVE CITY	2.00	776	STEBENVILLE	2.00
364	HASKINS	1.00	764	* STRATTON	1.00
370	HIGHLAND HEIGHTS	2.00	775	STREETSBORO	1.00
371	HILLIARD	2.00	780	STRONGSVILLE	2.00
378	HUDSON	2.00	779	SUNBURY	1.00
390	INDEPENDENCE	2.00	794	TONTOGANY	1.00
377	JEWETT	1.00	792	TORONTO	2.00
394	KIRTLAND	2.00	790	TWINSBURG	2.00
398	LAGRANGE	1.50	797	UHRICHSVILLE	1.75
401	LAKEMORE	2.00	800	UNIVERSITY HEIGHTS	2.50
424	LITHOPOLIS	1.00	802	UPPER ARLINGTON	2.00
426	LOCKLAND	2.10	806	URBANCREST	2.00
440	LYNDHURST	1.50	810	VALLEY VIEW	2.00
450	MACEDONIA	2.00	815	VERMILION	1.00
451	MACEDONIA / NORTHFIELD CENTER TWP. JEDD	2.00	821	WAKEMAN	1.00
454	MAINEVILLE	1.00	834	WELLSTON	1.00
460	MAPLE HEIGHTS	2.50	839	WELLSVILLE	1.00
466	MARTINS FERRY	0.75	841	WEST ELKTON	1.00
480	MAYFIELD HEIGHTS	1.00	840	WESTLAKE	1.50
485	MAYFIELD VILLAGE	1.50	842	WESTON	1.00
486	MECHANICSBURG	1.00	870	* WILLOUGHBY	2.00
490	* MENTOR	2.00	890	WILLOWICK	2.00
500	MIDDLEBURG HEIGHTS	2.00	892	WILLSHIRE	1.00
503	* MIDDLEPORT	1.00	894	WINTERSVILLE	1.00
505	MILAN	0.50	900	WOODMERE	2.00
513	CITY OF MILFORD	1.00	901	WOODSTOCK	1.00
523	CITY OF MILFORD JEDD	1.00	904	WORTHINGTON	2.00
507	MILFORD CENTER	1.00	906	YELLOW SPRINGS	1.50
509	MINERVA PARK	1.00	907	YOUNGSTOWN	2.75

*ASHVILLE TAX RATE CHANGE FROM
0.50% TO 1.00% AS OF 1-1-08

*AVON TAX RATE CHANGE FROM
1.50% TO 1.75% AS OF 1-1-08

*CLAYTON **JEDD** NEW MEMBER AS OF 1-1-08

*FREDERICKTOWN NEW MEMBER AS OF 7-1-08

*MENTOR NEW MEMBER AS OF 1-1-08

*MIDDLEPORT NEW MEMBER AS OF 7-1-08

*NEW FRANKLIN NEW MEMBER AS OF 1-1-08

*RIPLEY NEW MEMBER AS OF 10-1-08

*SILVERTON NEW MEMBER AS OF 7-1-08

*STRATTON NEW MEMBER & NEW TAX AS OF 8-1-08

*WILLOUGHBY NEW MEMBER AS OF 1-1-08