

The Regional Income Tax Agency (RITA)

The Regional Income Tax Agency (RITA) collects and distributes income tax for the municipalities listed on page 8 of these instructions.

Instructions for Form 37

These instructions serve only as guidelines and are superseded by any applicable municipal ordinances and rules & regulations.

General Information



Internet: Access the RITA website 24 hours a day, 7 days a week, at www.ritaohio.com to **e-file your return online free of charge**, download paper forms, and research frequently asked questions. You can also download the Auto Calculate Form 37 (requires Excel) to complete your return and mail it in. If you use the Auto Calculate Form 37, please be sure to review the instructions before starting.



Mail: If you have only W-2 income, you can complete Form 37 Section A, attach your W-2 forms and mail in your return. RITA will calculate your tax liability and bill you for tax due to any RITA MUNICIPALITY. If you have income from sources other than that reported on a W-2 form or wish to calculate your tax, both **Sections A and B must be completed.**



Phone: For tax assistance or to order forms, contact our offices at **Cleveland Local:** 440-526-0900, **Columbus Toll Free:** 866-721-7482, **Youngstown Toll Free:** 866-750-7482, **Toll Free:** 800-860-7482, **TDD:** 440-526-5332 Monday-Friday 8am to 5pm. You can verify the amount of estimated tax payments and credits on your account or make a payment by using our automated system 24 hours a day by calling 440-526-0900 or 800-860-7482.



Stop-In: You can pick up forms and instructions or obtain assistance completing your return Monday-Friday 8am to 5pm at any of our locations: **Brecksville Office**, 10107 Brecksville Road, Brecksville, Ohio 44141, **Worthington Office**, 760 Lakeview Plaza Blvd., Suite 400, Worthington, Ohio 43085 or **Youngstown Office**, 20 Federal Plaza West, Suite M-14, Youngstown, Ohio 44503. For assistance in completing your RITA return, you should bring with you copies of all W-2 forms, federal schedules and proof of payment for tax paid to other cities, if applicable.

Filing Requirements

You should file Form 37 if you earned income during any part of the year while living in a RITA MUNICIPALITY, if you conducted business in a RITA municipality with income reported on Federal Schedule C or F, have a rental/partnership income reported on Federal Schedule E, or earned wages in a RITA municipality from which no local tax was withheld.

You may owe municipal income tax to both the municipality where you lived (your residence municipality) and to the municipality where you worked or conducted business (your work municipality).

An annual return is required whether you have tax due or not. If you had no taxable income, complete an exemption form, which is available at www.ritaohio.com.

When to File

The filing deadline for Form 37 is no later than April 15 for all RITA MUNICIPALITIES. If you would like RITA to calculate your tax liability and bill you for any tax due, the filing deadline is March 15 or no later than April 15. Note: If you file after April 15, you may be subject to penalties and interest.

Extensions of Time to File

A federal extension will extend the municipal due date to November 30. If you have an extension of time to file, the tax you owe is still due by April 15. You may make a payment with your extension request.



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, mail in a copy of your Federal extension or a copy of the RITA extension with any payment that may be due. You may obtain a copy of the RITA extension at www.ritaohio.com.

Penalty and Interest

In accordance with city ordinance, penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes for the current tax year. See the instructions for Line 20A for the minimum estimated tax requirements.

If your estimated payments are not 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest assessments.

Refund or Credit

Indicate whether you want an overpayment of your 2009 tax to be credited towards your 2010 estimate or refunded to you by checking the appropriate box on the front page of Form 37.

Tax Refunds

If you are requesting a refund for:

- Overpayment of **Estimated tax payments:** complete Form 37, 37B or 37EZ.
- **Excess payroll withholding tax** (including tax withheld for a person under 18 years of age): Complete Form 10A. Obtain forms at www.ritaohio.com.
- **Employee Business Expenses, Form 2106:** complete Form 10A.

Note: Refunds received from your work city may affect the tax due to your resident municipality.

Taxable Income

- **Qualifying wages**, which include: wages, salaries, commissions, stock options, severance pay, other compensation including fees, sick pay, bonuses and tips whether or not your W-2 form shows this income as taxable for local tax purposes. Your contributions to retirement plans, annuities, deferred compensation, 401k or individual retirement accounts are taxable whether or not your W-2 form shows this income as taxable. For most taxpayers, qualifying wages cannot be less than Medicare wages. For taxpayers receiving income related to stock options, qualifying wages cannot be less than the *greater* of the federal taxable wages or the Medicare wages shown on the W-2.
- **Dividend and property distributions from Subchapter S corporations.** Distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37. For exceptions, see the instructions for Schedule J, Line 24.
- **Self-employment, farm income** and a **partner's share of a partnership's income.**
- **Rents** and **lottery/gambling winnings** to the extent they are taxable as provided by ordinance. *See the Special Notes at www.ritaohio.com for specific municipality information.*
- Employer provided **supplemental unemployment benefits** (sub pay).
- **Income from grazing, oil and gas rights.**

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.

Non-Taxable Income

Income not taxed by municipalities includes: interest (1099-int), dividends (1099-div), Social Security, pension distributions, income from Board of Elections (voting booth), workers compensation, poor relief including state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age.



The following municipalities have exceptions to the under 18 years of age exemption, see the Special Notes at www.ritaohio.com for specific information: Addyston, Ashville, Avon Lake, Campbell,

Cardington, Cedarville, Commerical Point, Fairborn, Fremont, Girard, Huber Heights, Jackson Center, Jewett, Kettlersville, Lithopolis, Lockland, Middleport, Milford, Ottawa, Oxford, Portage, Powhatan Point, Ripley, Riverside, Rossford, Saint Paris, Sheffield Lake, Silverton, Swanton, Tontogany, Weston, Wintersville, Yellow Springs and Youngstown.



The following municipalities have exceptions for filing and reporting income, see the Special Notes at www.ritaohio.com for specific information: Bellevue, Garfield Heights, Lockbourne, Lockland, Milford Center, Mogadore, Oakwood Village, Reynoldsburg, Sandusky and Sherwood.

Change of Address

If you have moved since January 1, 2009, print the required information on the front of Form 37.

If you move between one RITA municipality and another, you will need to allocate your W-2 income (and related withholding) in Section A and if applicable, you will need to allocate your non-wage income in Schedule J. If you were a resident of a RITA municipality for only part of the year, you may exclude the income you earned after your move from Section A and Schedule J. *Examples of how to allocate your income can be found on our website at www.ritaohio.com.*

Name, Address and Social Security Number(s)

If you are using a pre-printed form, draw a line through any incorrect information and make the necessary corrections. Otherwise, print your social security number(s), name and address within the boxes provided.

Amended Returns

If you are filing an amended return, check the appropriate box and indicate the tax year to be amended.

Rounding Off to Whole Dollars

Rounding off to whole dollars is permitted. Eliminate amounts under fifty cents and increase amounts from fifty cents through ninety-nine cents to the next dollar.

Required Documentation

You must include copies of all W-2 form(s), 1099-MISC, and K-1 forms you received along with copies of the federal schedules C, E and F filed with your federal tax returns. If you are claiming a credit for taxes paid directly to another city, you must include a copy of that city's completed tax form as proof of payment of tax. Note: Failure to include the proper verification of the amounts stated on the return or to provide relevant documentation upon request may affect amounts of taxable income and/or allowable credit.

Section A: Wage and Other W-2 Income

Section A should be used by residents (including part-year residents) of RITA municipalities. Non-residents who earned wages in a RITA municipality and their employer did not withhold all or part of the RITA tax due should also use Section A and complete Schedule K (Form 37), Line 32.

List your W-2 wages and tax withheld in columns 1-6 of Section A. Each W-2 must be listed in a separate row. If you moved during the year, allocate your income before

and after your move. Be sure to indicate the dates when you earned the income in Column 6.

Column 1 - Enter the gross wages you earned from each of your employers deducting your allowable federal Form 2106 employee business expenses. *See the Special Notes on page 7 and at www.ritaohio.com for a list of municipalities that have exceptions regarding Business and Moving expenses. Note: You must include a copy of your Federal form 2106 employee business and/or 3903 Moving expense form and Schedule A, if applicable.*

Worksheet 1: Allowable 2106 Business Expenses

A.	Income for which 2106 applies	
B.	Allowable 2106 expenses	
C.	Net Taxable Wages. Subtract Line B from Line A. Place total here and in Section A, Column 1.	
D.	Local/City tax withheld	
E.	Multiply your 2106 expenses by the Tax Rate of your workplace city.	
F.	Net Withholding. Subtract Line E from Line D. Place total here and in Section A, Column 2.	

Column 2 - Enter the total amount of local/city income tax which your employer withheld from your wages for the municipality where you worked. **Do not include any school district taxes withheld from your wages.**

Column 3 – Enter the residence tax which your employer withheld from your wages for the municipality where you lived. **Do not include any school district tax withheld from your wages.**

Column 4 - Indicate the name of the municipality where you physically worked to earn your wages. This information may appear on your W-2 form(s).

Column 5 - Indicate the name of the municipality where you lived while earning your wages.

Column 6 - If your income was not earned evenly throughout the calendar year, or you moved, indicate the from/thru dates in which the income was earned.

Signature(s):

Each taxpayer must sign the tax return. If you are filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax return, the preparer must provide the information requested on the tax return.

Payment:

If you owe tax, please make check or money order for the amount on Line 22 payable to R.I.T.A. and attach the payment to the front of your return. A fee will be assessed to your account for a dishonored check or a check/electronic debit that is unable to be processed. RITA may chose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as

allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and are therefore subject to any assessed fees resulting from their errors.

Section B: Tax Calculation



If you have non W-2 income to report or owe tax to a RITA municipality other than your resident municipality, complete Schedules J and/or K before you complete Section B.



Lines 1 through 9 do not apply to taxpayers who were not RITA residents at any time during the tax year, and who are completing Schedules J and/or K.

**Line 1a
Total W-2 Wages**

Enter your total W-2 wages from Section A, Column 1.

**Line 1b
Business Income from Schedule J**

If you operate a business or profession as a sole proprietor, own rental property, operate a farm, and/or you are a partner in a partnership or shareholder in an S Corporation, enter the total of your taxable income not reported on a W-2 form from Schedule J, Line 31. **This number may not be less than zero**, if it is, enter -0- on this line.

Line 3

Multiply Line 2 by the TAX RATE of your residence municipality. See the tax table on page 8 for the tax rate for your residence municipality.

**Line 4a
Tax Withheld for Workplace Municipality**

Enter the total tax withheld from Section A, Column 2. Do not include withholding for your residence municipality or school district on this line.

**Line 4b
Direct Payments from Schedule K**

Enter the amount from Schedule K, Line 35, if applicable. **NOTE:** The allowable amount of payments made by a Partnership for you to any NON-RITA municipality should be entered on line 4b.

DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY. ESTIMATED PAYMENTS ARE REPORTED ON LINE 13.

**Line 5b
Credit Limit**

Use WORKSHEET 2 listed on page 4 or on a separate sheet of paper to calculate your credit limit for line 5b.

- Column A - List each separate income earned **outside** your resident municipality (from Section A, Column 1 and Schedule J, Line 29).
- Column B – List the Credit Limit for your residence city. (See the tax table on page 8 for the Credit Limit for your residence municipality).
- Column C - Multiply each separate income by your residence municipality's Credit Limit from Column B. These are the maximum amounts of tax paid to your work municipality for which your residence municipality gives you credit.

- Column D – List the work municipality tax actually paid or withheld.
- Column E - Take the smaller of the two amounts from Column C or D and enter the amount in Column E.

Place the total of Column E in Section B, Line 5b. NOTE: If you are able to offset non-wage income with a loss, the amount on Line 5b cannot exceed the net effect of the offset times the credit limit of your residence municipality.

Worksheet 2: Line 5b Credit Limit Computation

(A)	(B)	(C)	(D)	(E)
Wages earned outside Resident City	X Credit Limit	= Maximum Credit	Workplace Tax Withheld/ Paid	Enter Lesser of C or D
Total Allowable Credit. Total Column E. Place the total in Section B, Line 5b.				

Line 5c

Enter the amount from line 5a or 5b, whichever is less.

Line 6

Multiply Line 5c by the Tax Credit of your resident municipality. See the tax table on page 8 of these instructions for the Tax Credit for your residence municipality.

Line 7a

Tax Withheld for Residence Municipality

Enter the amount of tax withheld by your employer for your resident municipality. For wages earned outside the resident municipality, from which your employer withholds tax for your municipality of residence, Line 7a cannot exceed the product of wages times the resident municipality tax rate, minus the tax credit as calculated on line 5b. If excess exists, complete Form 10A. Do not include any school district tax that has been withheld on line 7a.

Line 7b

Tax Paid by Partnership/ S-Corporations

Enter the allowable amount of payments made by a Partnership for you to any RITA municipality. If you live in a municipality that taxes S Corporation distributive shares, also enter the allowable amount of payments made by S-corporations on your behalf to any RITA municipality. Note: The amount entered cannot exceed the municipal tax due reported in Schedule J, Line 30, Columns 3 and 4. In addition, if offsetting a Partnership/S Corporation income with a loss, the amount on 7b cannot exceed the tax due on the net effect of this offset. Note: A copy of your Federal Schedule E and/or K-1 is required to receive credit for tax paid on your behalf.

Line 8

Add lines 6, 7a and 7b. Enter the results on Line 8.

Line 9

Subtract Line 8 from Line 3. Enter the results on Line 9.

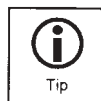
Lines 10 and 11

Enter any tax due to a RITA Municipality from Schedule K (Lines 32 and 36).

Line 12

Total Tax Due RITA

Add Lines 9, 10 and 11. Enter the results on Line 12. Note: If Line 12 is less than zero, your employer may have over withheld tax on your W-2 form. To receive a refund for over withholding or 2106 Business Expenses, a Form 10A must be completed in addition to your Individual Tax return, Form 37. When you file a Form 10A, the tax withheld from Section A, Columns 2 or 3 of Form 37 must be reduced by the amount claimed on the refund request. You can obtain forms at www.ritaohio.com or by calling any one of the RITA offices.



Before filing Form 10A, be sure the correct wage amount was used. In general, municipal taxable wages are the greater of the Medicare taxable wages (box 5) or local taxable wages (box 18) from the W-2 form. Only use federal taxable wages (box 1) if it is greater than both the Medicare wages and the local taxable wages.

Line 13

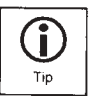
Estimated Payments

Add your 2009 estimated tax payments and enter the sum on Line 13. **Do not include payments made in 2009 for a previous tax year.**

Line 14

Credit from Prior Year

Enter any credit from the prior year.



You can verify the amount of estimated tax payments and credits on your account using our automated system 24 hours a day by calling 440-526-0900 or 800-860-7482.

Line 16

Balance Due

If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. **THE BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY YOU MUST PAY AT LEAST 1/4 OF YOUR ESTIMATED 2010 TAX LIABILITY.**

Line 17

Overpayments

If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference on Line 17. **NOTE: LINE 17 MAY NOT BE SPLIT BETWEEN A CREDIT AND A REFUND.**

Lines 18 & 19

Credits and Refunds

If you have an overpayment on Line 17 and you want your overpayment credited to 2010, enter the full amount from Line 17 on Line 18. If you want your overpayment refunded to you, enter the full amount from Line 17 on Line 19.

Line 20a

Estimated Taxes

If you anticipate owing \$10.00 or more in income tax in 2010, you must estimate your taxes and make quarterly payments as your income is earned. **Note:** The municipalities listed below have exceptions to the \$10.00 or more minimum requirement. You may use the amount on Line 12 as your estimate. Otherwise, you may complete Worksheet 3 on this page.

NOTE: If you have a change in your income during the year or have a change of residence, you can adjust your estimated tax on any of the quarterly billing statements sent to you throughout the year. You must estimate your taxes unless you live in one of the municipalities listed below, and your estimated taxes are less than the minimum shown.

If your estimated payments are not 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest assessments.

No Minimum: Addyston, Andover, Ashville, Beachwood, Bettsville, Campbell, Cecil, Cedarville, Clayton, Commercial Point, Corwin, Fairport Harbor, Garfield Heights, Girard, Jackson Center, Jewett, Kettlersville, Lagrange, Lakemore, Lithopolis, Lockbourne, Lockland, Macedonia, Manchester, Mentor, Metamora, Middleport, Milan, Milford, Milford Center, Minerva Park, Mingo Junction, Mogadore, Mount Sterling, New Bloomington, New Franklin, Oxford, Perry, Plain City, Portage, Richwood, Ridgeway, Rossford, Sabina, Salineville, Shawnee Hills, Sheffield Lake, Sherwood, Swanton, Tontogany, Toronto, Uhrichsville, Urbancrest, Vermilion, Wakeman, Wellsville, West Elkton, Willoughby, Willoughby Hills, Wintersville, Woodstock, Yellow Springs and Youngstown

\$40 Minimum: Avon Lake, Newtown, Sandusky and South Charleston

\$50 Minimum: Aurora, Berea, Galena, Hudson, Killbuck, Mayfield Heights, Middleburg Heights, North Royalton, Oakwood Village, Ripley, Shaker Heights, Strongsville, Sunbury, University Heights, Wellston, and Willowick

\$60 Minimum: Kent and Martins Ferry

\$75 Minimum: Brecksville

\$100 Minimum: Ashville, Bay Village, Bedford Heights, Bellevue, Brooklyn, Cardington, Centerburg, Circleville, East Palestine, Edison, Elyria, Fairborn, Fort Jennings, Fredericktown, Fremont, Galion, Grafton, Grandview Heights, Grove City, Huber Heights, Johnstown, Loveland, Maineville, Mechanicsburg, New Albany, North Lewisburg, Orange Village, Ottawa, Piquette, Pleasant Hill, Powell, Reynoldsburg, Richmond Heights, Riverside, Saint Paris, Sheffield Village, Silver Lake, Silverton, South Euclid, Steubenville, Stratton, Tremont City, Twinsburg, Upper Arlington, Westlake, Weston and Worthington.

\$200 Minimum: Bexley, Haskins, Hilliard and Willshire

\$200.01 Minimum: Gahanna

\$300 Minimum: Oberlin

\$400 Minimum: Arlington Heights and Tallmadge

Worksheet 3: Estimated Tax Computation

If you are not a resident of a RITA municipality, skip to line 9 of Worksheet 3.

1.	Estimate your total taxable income for 2010	
2.	Multiply Line 1 by the resident city tax rate	
3.	Tax expected to be withheld or paid to your work city	
4.	Multiply each separate income earned outside your resident city by the credit limit of your resident city	
5.	Multiply Line 3 or 4, whichever is less, by the tax credit of your resident municipality	
6.	Tax expected to be withheld for resident municipality	
7.	Add Lines 5 and 6	
8.	Subtract Line 7 from Line 2	
	Non-Withheld Section	
9.	Estimate your total income expected to be earned in a RITA municipality and not withheld	
10.	Multiply Line 9 by the RITA workplace city tax rate	
11.	Add Lines 8 and 10. Enter this amount in Section B, Line 20a of Form 37	

Line 20b

Estimated Taxes Due With Return

Enter the first quarter 2010 estimate (1/4 of Line 20a) or full estimate (Line 20a).

Schedule J Instructions

What constitutes Net Profits: Net Profits shall be determined on the basis of the information used for Federal Income Tax purposes, adjusted to the requirements of the ordinance of a RITA MUNICIPALITY. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for Federal Income tax purposes are generally not to be considered in arriving at net profits.

How to treat a Net Loss: The portion of a net operating loss sustained in any taxable year, allocable to a RITA MUNICIPALITY may be applied against the portion of the net profit of the succeeding year(s) allocable to the same RITA MUNICIPALITY until exhausted, but in no event for more than five (5) years. *For a list of municipalities that have exceptions to the five (5) years loss carried forward rule, see the Special Notes on page 7 and at www.ritaohio.com for specific information.* No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocable to a RITA MUNICIPALITY in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be offset against W-2 income.

LINE 23 – List all income from Federal Schedule C. If you operate your business in more than one municipality, you must allocate your income between each municipality in Columns 1 through 5. Attach additional copies of Schedule J if you need more columns. Be sure to attach a copy of your Federal Schedule C.

Note: You may not reduce your Schedule C net profit by one-half of self-employment tax, Federal Form 1040 adjustment allowed by the IRS.

LINE 24 – List all rental and partnership income from Federal Schedule E. If your business is conducted in more than one municipality, you must allocate your income in Columns 1 through 5. Be sure to attach a copy of your Federal Schedule E.



S-Corporation distributive shares that do not represent wages are generally not taxable and should not be reported on Schedule J (Form 37).

Exceptions: Residents of Richmond Heights, Riverside, or Yellow Springs should report their entire distributive share as taxable on Schedule J (Form 37). Residents of the following municipalities should report only the Ohio S corporation distributive shares on Schedule J (Form 37): Avon, Avon Lake, Boston Heights, Brooklyn Heights, Campbell, Chagrin Falls, Cuyahoga Heights, Fremont, Highland Heights, Lakemore, Macedonia, Maple Heights, Oakwood, Powell, Seven Hills, Sheffield, Sheffield Lake, South Euclid, Streetsboro, Valley View, or Woodmere.

Income from Rents: If you have rental property located in a RITA MUNICIPALITY and are receiving gross monthly rentals in excess of \$250.00 per month from any and all properties within that municipality, you are considered to be engaged in a business activity and the net income is subject to the tax whether or not you are a resident of a RITA MUNICIPALITY. If you own rental property in more than one RITA MUNICIPALITY, the test stated above must be applied to each municipality individually and a separate schedule attached for each municipality. *For a list of municipalities that have exceptions to the \$250.00 per month rental minimum, see the Special Notes on page 7 and at www.ritaohio.com for specific information.*

In addition, if you own rental property and are a resident of a RITA MUNICIPALITY, you will be subject to the tax on the net income of such rental (Line 24, Column 1) regardless of the location of that rental property owned.

LINE 25 – All Other Taxable Income: List all other Non-W-2 income such as farm income reported on federal Schedule F, lottery winnings, director fees, and ordinary gains and losses reported on federal Form 4797. Make sure to put the amount earned in each municipality in the proper columns. Attach schedules detailing all amounts reported on this line.

LINE 26 – Add Lines 23, 24, 25 for each column.

LINE 27 – If a loss carried forward is applicable, place the amount on this line. Note: a net operating loss can only offset a gain in the same municipality. A combined

net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. *For a list of municipalities that have exceptions to the five (5) years loss carried forward rule, see the Special Notes on page 7 and at www.ritaohio.com for specific information.* No portion of a net operating loss shall be carried back against net profits of any prior year.

LINE 28 – Subtract Line 27 from Line 26 for Columns 1 and 2. Enter the results on Line 28. Place the total of Line 28 in Column 6. If the total in Column 6 is zero or less, enter zero (0).

LINE 29 – Subtract Line 27 from Line 26 for Columns 3, 4 and 5. Enter the results on Line 29. Place the total of Line 29 in Column 6. If the total in Column 6 is zero or less, enter zero (0). Note: If Line 29, Columns 3, 4, or 5 have entries, complete Schedule K, Line 34.

LINE 30 – If line 29 is a gain in Columns 3 or 4, multiply the gain by the tax rate of the corresponding RITA municipality as shown in the Tax Table on page 8. If Line 29 in either Columns 3 or 4 is a loss, enter zero (0).

LINE 31 – Total Column 6 and enter result in Line 31 and on Line 1b of Section B, Form 37.

Schedule K Instructions

LINE 32 – Complete Line 32 if you earned income in a RITA Municipality from which no municipal income tax was withheld.

Multiply W-2 wages earned in a RITA MUNICIPALITY by the tax rate for that municipality. See the Tax Table on page 8 for the tax rates for all RITA Municipalities. Note: Do not use Line 32 if your wages were earned in your resident municipality. Enter the total tax due on Line 32 and in Section B, Line 10.

LINE 33 – Complete Line 33 if you earned wages in a NON-RITA municipality and you filed and paid the tax due to that municipality. Proof of payment may be required. Multiply W-2 wages earned in a NON-RITA MUNICIPALITY by the tax rate for that municipality. For the tax rate of the NON-RITA MUNICIPALITY, contact your employer or the city hall of that municipality. Enter the total on Line 33.

LINE 34 – Skip this line if you did not complete Schedule J. Otherwise, multiply Line 29, Columns 3, 4 and 5 of Schedule J by the tax rate of the municipality where the income was earned. Proof of payment may be required.

LINE 35 – Add lines 32, 33, and 34. Enter the total on Line 35 and in Section B, Line 4b.

LINE 36 – Add line 30, Column 3 and Line 30, Column 4 from Schedule J. Enter the total on Line 36 and in Section B, Line 11.

SPECIAL NOTES - FORM 37

The following is a list of municipalities that have special instructions or requirements for filing returns, reporting income and/or making estimated payments. For specific instructions, see the special notes at www.ritaohio.com.

Payments of Estimated Tax (Line 20A)			
ADDYSTON	FAIRBORN	LOCKLAND	OXFORD
ANDOVER	FAIRPORT HARBOR	LOVELAND	PERRY
ARLINGTON HEIGHTS	FORT JENNINGS	MACEDONIA	PIKETON
ASHVILLE	FREDERICKTOWN	MAINEVILLE	PLAIN CITY
AURORA	FREMONT	MANCHESTER	PLEASANT HILL
AVON LAKE	GAHANNA	MARTINS FERRY	PORTAGE
BAY VILLAGE	GALENA	MAYFIELD HEIGHTS	POWELL
BEACHWOOD	GALION	MECHANICSBURG	POWHATAN POINT
BEDFORD HEIGHTS	GARFIELD HEIGHTS	MENTOR	REYNOLDSBURG
BELLEVUE	GIRARD	METAMORA	RICHMOND HEIGHTS
BEREA	GLENWILLOW	MIDDLEBURG HEIGHTS	RICHWOOD
BETTSVILLE	GRAFTON	MIDDLEPORT	RIDGEWAY
BEXLEY	GRANDVIEW HEIGHTS	MILAN	RIPLEY
BRECKSVILLE	GROVE CITY	MILFORD	RIVERSIDE
BROOKLYN	HASKINS	MILFORD CENTER	ROSSFORD
CAMPBELL	HILLIARD	MINERVA PARK	SABINA
CARDINGTON	HUBER HEIGHTS	MINGO JUNCTION	SAINT PARIS
CECIL	HUDSON	MOGADORE	SALINEVILLE
CEDARVILLE	JACKSON CENTER	MOUNT STERLING	SANDUSKY
CENTERBURG	JEWETT	NEW ALBANY	SHAKER HEIGHTS
CIRCLEVILLE	JOHNSTOWN	NEW BLOOMINGTON	SHAWNEE HILLS
CLAYTON	KENT	NEW FRANKLIN	SHEFFIELD LAKE
COMMERCIAL POINT	KETTLERSVILLE	NEW WATERFORD	SHEFFIELD VILLAGE
CORWIN	KILLBUCK	NEWTOWN	SHERWOOD
EAST PALESTINE	LAGRANGE	NORTH LEWISBURG	SILVER LAKE
EDISON	LAKEMORE	NORTH ROYALTON	SILVERTON
ELYRIA	LITHOPOLIS	OAKWOOD VILLAGE	SOUTH CHARLESTON
	LOCKBOURNE	OBERLIN	SOUTH EUCLID
		ORANGE	STEBENVILLE
		OTTAWA	STRATTON
			STRONGSVILLE
			SUNBURY
			SWANTON
			TALLMADGE
			TONTOGANY
			TORONTO
			TREMONT CITY
			TWINSBURG
			UHRICHSVILLE
			UPPER ARLINGTON
			URBANCREST
			VERMILION
			WAKEMAN
			WELLSTON
			WELLSVILLE
			WEST ELKTON
			WESTLAKE
			WESTON
			WILLOUGHBY
			WILLOUGHBY HILLS
			WILLOWICK
			WILLSHIRE
			WINTERSVILLE
			WOODSTOCK
			WORTHINGTON
			YELLOW SPRINGS
			YOUNGSTOWN

Net Operating Loss - Schedule J, Line 27, 5 year loss carried forward exceptions			
BELLEVUE	GALION	LOCKBOURNE	OXFORD
BEXLEY	GIRARD	LOVELAND	PIKETON
BOSTON HEIGHTS	GRAFTON	MAPLE HEIGHTS	POWELL
CIRCLEVILLE	GRANDVIEW HEIGHTS	MECHANICSBURG	REYNOLDSBURG
CORWIN	GROVE CITY	MENTOR	RICHWOOD
EAST PALESTINE	HILLIARD	MIDDLEPORT	RIVERSIDE
EDISON	HUBER HEIGHTS	MINGO JUNCTION	SANDUSKY
FAIRBORN	JEWETT	NEW ALBANY	SHAWNEE HILLS
FREDERICKTOWN	JOHNSTOWN	NEW FRANKLIN	SHEFFIELD LAKE
FREMONT	LAKEMORE	NEW WATERFORD	SILVERTON
GAHANNA	LITHOPOLIS	OBERLIN	SUNBURY
			TALLMADGE
			TORONTO
			TREMONT CITY
			TWINSBURG
			UHRICHSVILLE
			UPPER ARLINGTON
			URBANCREST
			VERMILION
			WELLSVILLE
			WILLSHIRE
			WORTHINGTON
			YELLOW SPRINGS

Rental Income - Schedule J, Line 24 - exceptions to the \$250.00 per month rental minimum			
ADDYSTON	FREMONT	LITHOPOLIS	NORTH ROYALTON
ANDOVER	GAHANNA	LOCKBOURNE	OBERLIN
ARLINGTON HEIGHTS	GALION	LOCKLAND	OTTAWA
AVON LAKE	GIRARD	LOVELAND	OXFORD
BEDFORD HEIGHTS	GLENWILLOW	MAINEVILLE	PERRY
BETTSVILLE	GRAFTON	MANCHESTER	PIKETON
BEXLEY	GRANDVIEW HEIGHTS	MARTINS FERRY	PLEASANT HILL
BROOKLYN	GROVE CITY	MECHANICSBURG	PORTAGE
CAMPBELL	HASKINS	MENTOR	POWHATAN POINT
CARDINGTON	HILLIARD	METAMORA	REYNOLDSBURG
CECIL	HUBER HEIGHTS	MILAN	RIPLEY
CEDARVILLE	HUDSON	MIDDLEPORT	RIVERSIDE
CENTERBURG	JACKSON CENTER	MILFORD	ROSSFORD
CIRCLEVILLE	JEWETT	MILFORD CENTER	SAINT PARIS
COMMERCIAL POINT	JOHNSTOWN	MINGO JUNCTION	SALINEVILLE
CORWIN	KENT	MOGADORE	SHAWNEE HILLS
EAST PALESTINE	KETTLERSVILLE	MOUNT STERLING	SHEFFIELD LAKE
EDISON	KILLBUCK	NEW ALBANY	SILVER LAKE
FAIRBORN	KIRTLAND	NEW FRANKLIN	SILVERTON
FAIRPORT HARBOR	LAGRANGE	NEW WATERFORD	
FREDERICKTOWN	LAKEMORE	NEWTOWN	
			SOUTH CHARLESTON
			STEBENVILLE
			STRATTON
			SUNBURY
			SWANTON
			TALLMADGE
			TREMONT CITY
			TONTOGANY
			TORONTO
			TWINSBURG
			UHRICHSVILLE
			UPPER ARLINGTON
			URBANCREST
			VERMILION
			WESTON
			WILLOUGHBY
			WILLOUGHBY HILLS
			WILLOWICK
			WILLSHIRE
			WINTERSVILLE
			WOODMERE
			WORTHINGTON
			YELLOW SPRINGS
			YOUNGSTOWN

Special Exceptions for filing and/or reporting income			
ADDYSTON	COMMERCIAL POINT	KETTLERSVILLE	OAKWOOD VILLAGE
ASHVILLE	FAIRBORN	LOCKBOURNE	OTTAWA
AVON LAKE	FREMONT	LITHOPOLIS	OXFORD
BELLEVUE	GARFIELD HEIGHTS	LOCKLAND	PORTAGE
CAMPBELL	GIRARD	MIDDLEPORT	POWHATAN POINT
CARDINGTON	HUBER HEIGHTS	MINGO JUNCTION	REYNOLDSBURG
CEDARVILLE	JACKSON CENTER	MILFORD	RIPLEY
	JEWETT	MILFORD CENTER	RIVERSIDE
		MOGADORE	ROSSFORD
			SAINT PARIS
			SHEFFIELD LAKE
			SHERWOOD
			SILVERTON
			SWANTON
			TONTOGANY
			VERMILION
			WESTON
			WINTERSVILLE
			YELLOW SPRINGS
			YOUNGSTOWN

Business and/or Moving Expenses			
BAY VILLAGE	GRAFTON	KENT	OBERLIN
FREMONT	HUBER HEIGHTS	MACEDONIA	OLMSTED FALLS
GALENA	JACKSON CENTER	MAINEVILLE	PLEASANT HILL
		MECHANICSBURG	REYNOLDSBURG
		MILFORD	SHAWNEE HILLS
			SOUTH CHARLESTON
			STRATTON
			SUNBURY
			TWINSBURG

Lottery/Gambling			
ARLINGTON HEIGHTS	EAST PALESTINE	LOCKLAND	OBERLIN
ASHVILLE	EDISON	LYNDHURST	OLMSTED FALLS
AVON	FAIRBORN	MACEDONIA	ORANGE
AVON LAKE	FAIRPORT HARBOR	MAINEVILLE	OTTAWA
BEACHWOOD	FAIRVIEW PARK	MAPLE HEIGHTS	OXFORD
BEDFORD HEIGHTS	FREDERICKTOWN	MARTINS FERRY	PEPPER PIKE
BEREA	FREMONT	MAYFIELD VILLAGE	PERRY
BETTSVILLE	GAHANNA	MECHANICSBURG	PIKETON
BEXLEY	GALENA	MENTOR	PLEASANT HILL
BRECKSVILLE	GALION	METAMORA	POWELL
BROADVIEW HEIGHTS	GARFIELD HEIGHTS	MIDDLEBURG HEIGHTS	REMINDEVILLE
BROOKLYN HEIGHTS	GIRARD	MILAN	REYNOLDSBURG
CAMPBELL	GLENWILLOW	MILFORD	RICHMOND HEIGHTS
CARDINGTON	GRAFTON	MILFORD CENTER	RIPLEY
CENTERBURG	GRANDVIEW HEIGHTS	MOGADORE	RIVERSIDE
CIRCLEVILLE	HIGHLAND HEIGHTS	MOUNT STERLING	ROSSFORD
COMMERCIAL POINT	HUDSON	NEW ALBANY	SANDUSKY
CORWIN	JACKSON CENTER	NEW FRANKLIN	SEVEN HILLS
EAST CLEVELAND	JEWETT	NEW WATERFORD	SHAKER HEIGHTS
	KENT	NEWBURGH HEIGHTS	SHEFFIELD LAKE
	KIRTLAND	NORTH LEWISBURG	SHEFFIELD VILLAGE
	LAGRANGE		SHERWOOD
			SILVER LAKE
			SILVERTON
			SOUTH CHARLESTON
			STRONGSVILLE
			SUNBURY
			TALLMADGE
			TREMONT CITY
			TWINSBURG
			UHRICHSVILLE
			UPPER ARLINGTON
			WELLSTON
			WELLSVILLE
			WESTON
			WILLOUGHBY
			WILLOUGHBY HILLS
			WILLOWICK
			WILLSHIRE
			WOODSTOCK
			WORTHINGTON
			YELLOW SPRINGS

2009-2010 TAX TABLE

TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT	TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT	
018	Addyston	.01	1.00	.01	509	Minerva Park	.01	.50	.01	
015	Andover	.015	1.00	.015	515	Mogadore	.02	1.00	.02	
013	Arlington Heights	.021	1.00	.021	520	Moreland Hills	.01	.00	.01	
006	Ashville	.01	.00	.01	528	Mount Sterling	.01	.00	.01	
010	Aurora	.02	1.00	.02	535	New Albany	.02	1.00	.02	
020	Avon	.0175	1.00	.015	504	New Bloomington	.01	.50	.01	
021	Avon Lake	.015	1.00	.015	554	New Franklin	.01	1.00	.01	
040	Bay Village	.015	1.00	.01	524	New Richmond	(2010)	.01	.50	.01
050	Beachwood	.015	1.00	.015	525	New Waterford	.01	.50	.01	
051	Beachwood East JEDD	.015	----	----	540	Newburgh Heights	.02	.60	.01	
052	Beachwood West JEDD	.015	----	----	561	Newtown	.01	1.00	.01	
054	Beaverdam	(2010)	.01	1.00	.01	549	North Lewisburg	.01	.50	.01
065	Bedford Heights	.02	1.00	.02	550	North Olmsted	.02	1.00	.02	
086	Bellevue	.015	1.00	.015	570	North Royalton	.02	1.00	.0125	
090	Bentleyville	.01	.25	.01	580	Oakwood Village	.02	1.00	.02	
100	Berea	.02	1.00	.015	585	Oberlin	.019	1.00	.019	
102	Betsville	.01	.00	.01	590	Olmsted Falls	.015	.50	.015	
104	Bexley	.02	.80	.02	589	Olmsted JEDD	.015	----	----	
110	Boston Heights	.02	1.00	.02	600	Orange	.02	.60	.015	
130	Brecksville	.02	1.00	.02	601	Orange-Chagrin - Highlands JEDD	.02	----	----	
140	Broadview Heights	.02	.75	.02	606	Ottawa	.01	1.00	.01	
150	* Brooklyn	(2009)	.0229	1.00	.0229	609	Oxford	.0175	1.00	.0175
		(2010)	.025	1.00	.025	650	Pepper Pike	.01	.50	.01
160	Brooklyn Heights	.02	1.00	.02	654	Perry	(2009)	.01	1.00	.01
167	Campbell	.025	1.00	.025			(2010)	.01	.00	.01
168	Cardington	.01	1.00	.01	664	Perry JEDD	.01	----	----	
195	Cecil	.01	.50	.01	637	Piketon	.01	.50	.01	
192	Cedarville	.01	1.00	.01	640	Plain City	.01	.00	.01	
194	Centerburg	.01	.50	.01	641	Pleasant Hill	(2009)	.0075	.00	.0075
180	Chagrin Falls	.015	.75	.015	644	* Portage	(2009)	.01	.00	.01
190	Circleville	.015	.50	.015	648	Powell	.0075	1.00	.0025	
193	Clayton	.015	1.00	.015	645	Powhatan Point	.0075	1.00	.0075	
197	Clayton JEDD	.015	----	----	660	Reminderville	.015	.00	.015	
224	* Commercial Point	(2009)	.01	.00	.01	661	Reminderville - Twinsburg Twp JEDD	.015	----	----
223	Corwin	.005	1.00	.005	662	Reynoldsburg	.015	1.00	.015	
250	Cuyahoga Heights	.02	1.00	.02	663	Reynoldsburg E-Zone	.015	----	----	
270	East Cleveland	.02	.00	.01	670	Richmond Heights	.02	1.00	.02	
268	East Palestine	.01	.00	.01	671	Richwood	.01	.00	.01	
271	* Edison	(2009)	.005	.00	.005	669	Ridgeway	.005	.00	.005
277	Elyria	.0175	1.00	.0175	672	Ripley	.01	1.00	.01	
282	Elyria Township/City of Elyria JEDD	.0175	----	----	680	Riverside	.015	1.00	.015	
287	Fairborn	.015	1.00	.015	703	Rossford	.0225	1.00	.0225	
291	Fairport Harbor	.02	1.00	.02	704	Sabina	.01	1.00	.01	
300	Fairview Park	.02	.75	.0125	707	Saint Paris	.01	1.00	.01	
304	Fort Jennings	.01	1.00	.01	712	Salineville	.01	.00	.01	
308	Fredericktown	.01	1.00	.01	710	Sandusky	.01	.00	.01	
310	Fremont	.015	1.00	.015	720	Seven Hills	.02	1.00	.011	
316	Gahanna	.015	.8333	.015	750	Shaker Heights	.0175	.50	.01	
319	Galena	.01	.00	.01	749	Shawnee Hills	.02	1.00	.0175	
317	Galion	.02	1.00	.01	751	Sheffield Lake	.015	.50	.01	
320	Garfield Heights	.02	1.00	.02	752	Sheffield Village	1/1 through 5/30 (2009)	.015	1.00	.015
346	Girard	.02	1.00	.02			5/31 through 12/31 (2009)	.02	1.00	.02
347	Glenwillow	.02	1.00	.02			(2010)	.02	1.00	.02
350	Grafton	.015	1.00	.015	748	Sherwood	.01	1.00	.01	
357	Grandview Heights	(2009)	.0225	1.00	.02	756	Silver Lake	.02	1.00	.02
358	Grove City	.02	1.00	.02	757	Silverton	.0125	.00	.0125	
364	Haskins	.01	.50	.01	763	South Charleston	.01	1.00	.01	
370	Highland Heights	.02	1.00	.02	770	South Euclid	.02	.75	.01	
371	Hilliard	.02	1.00	.02	776	Steubenville	.02	1.00	.02	
384	* Huber Heights	(2009)	.02	1.00	.02	764	Stratton	.01	1.00	.01
378	Hudson	.02	1.00	.02	775	* Streetsboro	1/1 through 5/27 (2009)	.01	.00	.01
390	Independence	.02	1.00	.02			5/28 through 12/31 (2009)	.02	1.00	.02
340	Jackson Center	.015	1.00	.015			(2010)	.02	1.00	.02
377	Jewett	.01	1.00	.01	780	Strongsville	.02	.75	.02	
386	Johnstown	.01	1.00	.005	779	Sunbury	.01	.00	.01	
392	Kent	.02	1.00	.02	784	Swanton	.0125	.50	.01	
338	* Kettlersville	(2009)	.01	.50	.01	783	Tallmadge	.02	1.00	.02
412	* Killbuck	(2010)	.01	1.00	.01	137	Tallmadge-Brimfield Twp JEDD	.0075	----	----
394	Kirtland	.02	1.00	.0175	794	Tontogany	.01	1.00	.01	
398	LaGrange	.015	1.00	.015	792	Toronto	.02	1.00	.02	
401	Lakemore	.02	1.00	.02	801	* Tremont City	.01	.00	.01	
424	Lithopolis	.01	.00	.01	790	Twinsburg	(2009)	.02	1.00	.02
427	* Lockbourne	.01	.00	.01			(2010)	.0225	1.00	.0225
426	Lockland	.021	1.00	.021	797	Uhrichsville	.0175	1.00	.0175	
436	Loveland	.01	1.00	.01	800	University Heights	.025	1.00	.01	
440	Lyndhurst	.015	.50	.015	802	Upper Arlington	.02	1.00	.02	
450	Macedonia	.02	1.00	.02	806	Urbancrest	.02	1.00	.02	
451	Macedonia/Northfield Ctr Twp.	.02	----	----	810	Valley View	.02	1.00	.02	
454	Maineville	.01	.50	.01	815	Vermilion	.01	1.00	.01	
456	Manchester	.01	1.00	.01	821	Wakeman	.01	.50	.01	
460	Maple Heights	.025	1.00	.025	834	Wellston	.01	1.00	.01	
466	Martins Ferry	.0075	1.00	.0075	839	Wellsville	.01	.00	.01	
480	Mayfield Heights	.01	.50	.01	841	* West Elkton	(2009)	.01	1.00	.01
485	Mayfield Village	.015	1.00	.015	840	Westlake	.015	1.00	.015	
486	Mechanicsburg	.01	.00	.01	842	Weston	.01	.00	.01	
489	Melrose	(2010)	.01	.00	.01	870	Willoughby	.02	1.00	.02
490	Mentor	.02	1.00	.02	880	Willoughby Hills	.015	1.00	.01	
496	Metamora	.01	.50	.01	890	Willowick	.02	.875	.02	
500	Middleburg Heights	.02	1.00	.02	892	Willshire	.01	.00	.01	
499	Middle Point	.015	1.00	.01	894	Wintersville	.01	1.00	.01	
503	Middleport	.01	1.00	.01	900	* Woodmere	(2009)	.02	.75	.01
508	Mingo Junction	.02	1.00	.02			(2010)	.025	1.00	.025
505	Milan	.005	.00	.005	901	Woodstock	.01	.00	.01	
513	Milford	.01	.00	.01	904	Worthington	.02	1.00	.02	
523	Milford JEDD	.01	----	----	906	Yellow Springs	.015	1.00	.015	
507	Milford Center	.01	.50	.01	907	Youngstown	.0275	1.00	.0275	

- *BEAVERDAM - 2010 Tax Effective 1-1-10
- *BROOKLYN - 2009 Tax Rate and Credit Limit is an average based on a change from .02 1.00 .02 to .025 1.00 .025 effective 6-1-09
- *COMMERCIAL POINT - 2009 Tax Effective 1-1-09
- *EDISON - 2009 Tax Effective 1-1-09
- *GRANDVIEW HEIGHTS - 2009 Tax Rate change from .025 to .0225 effective 1-1-09
- *HUBER HEIGHTS - 2009 Tax Rate change from .0225 to .02 effective 1-1-09
- *KETTLETSVILLE - 2009 Tax Effective 1-1-09
- *KILLBUCK - 2010 Tax Effective 1-1-10
- *LOCKBOURNE - 2009 Tax Effective 1-1-09
- *MELROSE - 2010 Tax Effective 1-1-10
- *PERRY - 2010 Tax Credit change from 1.00 to .00 effective 1-1-10
- *PORTAGE - 2009 Tax Effective 1-1-09
- *NEW RICHMOND - 2010 Tax Effective 1-1-10
- *SHEFFIELD VILLAGE - 2009 Tax Rate, Tax Credit and Credit Limit change from .015 1.00 .015 to .02 1.00 .02 effective 5-31-09
- *STREETSBORO - 2009 Tax Rate, Tax Credit and Credit Limit change from .01 .00 .01 to .02 1.00 .02 effective 5-28-09
- *TWINSBURG - 2010 Tax Rate and Credit Limit change from .02 1.00 .02 to .0225 1.00 .0225 effective 1-1-10
- *TREMONT CITY - 2009 Tax Effective 7-1-09
- *WEST ELKTON - 2009 Tax Credit change from .00 to 1.00 effective 1-1-09
- *WOODMERE - 2010 Tax Rate and Credit Limit change from .02 .75 .01 to .025 1.00 .025 effective 1-1-10