









## DO YOU QUALIFY FOR FORM 37B?

1. Were you a resident of one of the RITA cities or villages listed on the tax table for all of 2010?  
 **Yes.** Go to question 2.  
 **No.**  You are unable to use Form 37B.
2. Did you move in 2010?  
 **Yes.**  You are unable to use Form 37B.  
 **No.** Go to question 3.
3. Did you have any municipal (city or village) taxable income **other than** W-2 income in 2010? Municipal taxable income includes wages, self-employment income, rental income, farm income, and gambling winnings. Municipal taxable income does **not** include interest, dividends, pension or social security payments you received or unemployment compensation you received from a government agency. *Exception:* The City of Bellevue taxes unemployment compensation.  
 **Yes.**  You are unable to use Form 37B.  
 **No.** Go to question 4.  
*Exception:* If you did not have any municipal taxable income in 2010, complete the Declaration of Exemption on page 2 of Form 37B instead of filing Form 37.
4. Did all of your employers withhold municipal tax? Municipal tax is shown in Box 19 of your W-2. Some employers only print the municipal tax withheld on the Local Copy of the W-2, so be sure to check every W-2 you received. Don't count school district taxes! Box 20 indicates the type of tax reported in Box 19. Please be sure not to include school district taxes.  
 **Yes.**  You **can** file Form 37B.  
 **No.** Go to question 5.
5. Did you earn the wages that did not have municipal tax withheld either in the city or village where you live or in an area without a municipal tax such as a township or out of state?  
 **Yes.**  You **can** file Form 37B.  
 **No.**  You are unable to use Form 37B.

## Unable to Use Form 37B?

Please file using RITA's easy, fast, free and secure e-File at [www.ritaohio.com](http://www.ritaohio.com). Otherwise, you may obtain a paper copy of Form 37 at [www.ritaohio.com](http://www.ritaohio.com) or by calling (440) 526-0900 or (800) 860-7482.

# The Regional Income Tax Agency (RITA) Instructions for Form 37B

These instructions are only guidelines. The applicable municipal ordinances and rules and regulations take precedence.

## Do I Have To File?

You must file if you are 18 years of age or older and you:

- Live in a RITA municipality (city or village);
- Work in a RITA municipality and municipal tax was not properly withheld;
- Conduct business in a RITA municipality; and/or
- Own rental property in a RITA municipality.

For municipalities that require residents under the age of 18 to file see the Special Notes on the back of Form 37B.

## When Should I File?

File Form 37B by April 18, 2011. If you file after this date, you may have to pay interest and penalties.

## Checklist for Using Form 37B

You can use Form 37B if all of the following items apply:

- Wages are your only municipal taxable income.
- You did not move during the tax year.
- You live in a RITA city that provides full tax credit. See the Tax Table listing Full Credit RITA Municipalities at the end of the instructions.

If you do not meet all of the requirements, you must use Form 37 or file online using RITA's easy, fast, free and secure e-File at [www.ritaohio.com](http://www.ritaohio.com).

## What Types of Income Are Taxable?

Wages, salaries, commissions, bonuses, tips, sick pay, stock options, severance pay, and other compensation are taxable as are director's fees, royalties based on land rights, and employer provided supplemental unemployment benefits (subpay). Profits/losses from self-employment, farming, and partnerships are also taxable. Rental income, S corporation income and lottery/gambling winnings are taxable according to each municipality's ordinance. Your contributions (deferrals) into retirement plans (such as a 401(k) plans) are taxable.

## What Types of Income Are Not Taxable?

Interest, dividends, Social Security, pension withdrawals, precinct official pay less than \$1,000, workers compensation, welfare, state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age. (For exceptions to the under 18 years of age exemption, see Special Notes on page 4.)

## What if I Have No Taxable Income?

- Check the exemption box on the front of Form 37B
- Complete the Declaration of Exemption on the back of Form 37B
- File the Declaration of Exemption with the indicated documentation to provide proof of exemption

## Am I Filing the Correct Form to Get a Refund?

- To get a refund of tax payments made to RITA by check, credit/debit card, or e-payment, either e-File at [www.ritaohio.com](http://www.ritaohio.com) or file a paper Form 37 or Form 37B.
- To get a refund of tax withheld from your wages and shown on your W-2, file Form 10-A. If you are a resident of a RITA municipality over the age of 18, you must still file either a Form 37, Form 37B, or Declaration of Exemption in addition to filing a Form 10-A.

Note: Refunds received from your work city may affect the tax due to your resident municipality. You may obtain forms at [www.ritaohio.com](http://www.ritaohio.com) or by contacting our offices toll free at **Cleveland** 800-860-7482, **Columbus** 866-721-7482 or **Youngstown** 866-750-7482.

## Name, Address, & Social Security Number(s)

If your name or home address is printed incorrectly, draw a line through the incorrect information and make the necessary corrections.

**Indicate your Social Security Number(s).**

## Amended Returns

If you are filing an amended return, check the appropriate box.

## Section A – Wage Information

List each W-2 separately. If you worked in more than one municipality and if your employer withheld tax for each of the municipalities, list each municipality's wages and withholding as a separate W-2 entry in Section A.

- **Column B – Wages.** Include tips and other compensation not shown on your W-2.
- **Column C** - Enter the tax rate of your resident municipality from the tax table at the back of the instructions.
- **Column E - Do not include school district tax.** School district tax is often noted by "SD", "LSD", "CSD" or a four digit number in Box 20 of your W-2.

## Section B – Tax Calculation

- Line 4 – To claim a refund of excess withholding tax, complete Form 10A. You may obtain forms at [www.ritaohio.com](http://www.ritaohio.com).
- Line 5 – Do not include payments made in 2010 for a previous tax year.
- Line 6 – Enter any credit from the prior year. **AMOUNTS FOR LINES 5 AND 6 CAN BE VERIFIED BY CALLING RITA.**
- Line 8 – Cannot be less than zero. **This balance due must be paid to RITA when you file this return.** Note: if you owe less than \$1.00, this will not be collected (for Manchester \$10.01; Fairborn, Oxford, Ripley, Tallmadge and Twinsburg \$5.00; Bellevue \$3.00; Loveland and Macedonia \$2.00).
- Line 11 – If you anticipate owing income tax in 2011, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2011 tax due is \$10.00 or more. The minimum estimate requirement of \$10.00 varies for certain municipalities. See the Special Notes at [www.ritaohio.com](http://www.ritaohio.com) for exceptions. You may use the amount from Line 4 as your estimate.

## Signature(s)

Your return is not considered complete unless you sign it. Both you and your spouse must sign a joint return.

## Documentation

Copies of all W-2s must be submitted with your return. Failure to include copies of the W-2s supporting the income and municipal withholding claimed on your return may result in a disallowance of the credit claimed for tax withheld from your wages.

## Payment

Make check or money order for the amount on Line 13 payable to R.I.T.A. and attach to the front of your return. A fee will be assessed to your account for a dishonored check. RITA may choose 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. **If you would like to verify your tax due, use our Auto Calculate Form 37 or file your return using e-File, both are available at [www.ritaohio.com](http://www.ritaohio.com).**

## Penalty and Interest

Penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes, when due. If your estimated payments are either less than 90% of the tax due, or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest. **Income reported is subject to verification by the IRS.**

### Mail with W-2s and payment made payable to R.I.T.A.:

Regional Income Tax Agency  
PO Box 94652  
Cleveland, OH 44101-4652

### Mail with W-2s Without payment:

Regional Income Tax Agency  
PO Box 94653  
Cleveland, OH 44101-4653

# 2010 TAX TABLE

## Full Credit RITA Municipalities

*A tax table showing all RITA municipalities, including those with reduced credits, is available at [www.ritaohio.com](http://www.ritaohio.com)*

Code	Municipality	Tax Rate	Code	Municipality	Tax Rate
018	Addyston	0.0100	490	Mentor	0.0200
015	Andover	0.0150	500	Middleburg Hts.	0.0200
013	Arlington Hts.	0.0210	503	Middleport	0.0100
010	Aurora	0.0200	502	Mineral City	0.0100
021	Avon Lake	0.0150	508	Mingo Junction	0.0200
050	* Beachwood	(2010) 0.0150 (2011) 0.0200	515	* Mogadore	(2010) 0.02125 (2011) 0.0225
054	* Beaverdam	0.0100	535	New Albany	0.0200
065	Bedford Hts.	0.0200	554	New Franklin	0.0100
086	Bellevue	0.0150	561	Newtown	0.0100
110	Boston Hts.	0.0200	550	North Olmsted	0.0200
130	Brecksville	0.0200	580	* Oakwood Village	(2010) 0.0225 (2011) 0.0250
150	Brooklyn	0.0250	585	Oberlin	0.0190
160	Brooklyn Hts.	0.0200	606	Ottawa	0.0100
167	Campbell	0.0250	609	* Oxford	(2010) 0.0175 (2011) 0.0200
168	Cardington	0.0100	645	Powhatan Point	0.0075
192	Cedarville	0.0100	662	Reynoldsburg	0.0150
193	Clayton	0.0150	670	Richmond Hts.	0.0200
223	Corwin	0.0050	672	Ripley	0.0100
250	Cuyahoga Hts.	0.0200	680	Riverside	0.0150
277	Elyria	0.0175	703	Rossford	0.0225
287	Fairborn	0.0150	704	Sabina	0.0100
291	Fairport Harbor	0.0200	707	Saint Paris	0.0100
304	Fort Jennings	0.0100	752	Sheffield Village	0.0200
308	Fredericktown	0.0100	748	Sherwood	0.0100
310	Fremont	0.0150	756	Silver Lake	0.0200
320	Garfield Hts.	0.0200	763	South Charleston	0.0100
346	Girard	0.0200	776	Steubenville	0.0200
347	Glenwillow	0.0200	764	Stratton	0.0100
350	Grafton	0.0150	775	Streetsboro	0.0200
358	Grove City	0.0200	783	Tallmadge	0.0200
370	Highland Hts.	0.0200	794	Tontogany	0.0100
371	Hilliard	0.0200	792	Toronto	0.0200
378	Hudson	0.0200	790	* Twinsburg	0.0225
390	Independence	0.0200	797	Uhrichsville	0.0175
340	Jackson Center	0.0150	802	Upper Arlington	0.0200
377	Jewett	0.0100	806	Urbancrest	0.0200
392	Kent	0.0200	810	Valley View	0.0200
412	* Killbuck	0.0100	827	* Waynesville	0.0100
398	Lagrange	0.0150	834	Wellston	0.0100
401	Lakemore	0.0200	841	West Elkton	0.0100
426	Lockland	0.0210	840	Westlake	0.0150
436	Loveland	0.0100	870	Willoughby	0.0200
450	Macedonia	0.0200	894	Wintersville	0.0100
456	Manchester Village	0.0100	900	* Woodmere	0.0250
460	Maple Hts.	0.0250	904	* Worthington	(2010) 0.0225 (2011) 0.0250
466	Martin's Ferry	0.0075	906	Yellow Springs	0.0150
485	* Mayfield Village	(2010) 0.0175 (2011) 0.0200	907	Youngstown	0.0275
490	Mentor	0.0200			
500	Middleburg Hts.	0.0200			
503	Middleport	0.0100			

- \* Beaverdam 2010 Tax effective 1-1-10.
- \* Beachwood 2011 Tax Rate change subject to certification by the Board of Elections.
- \* Killbuck 2010 Tax effective 1-1-10.
- \* Mayfield Village 2010 Tax Rate shown is an average based on a change from .015 to .02 effective 7-1-10.
- \* Mogadore 2010 Tax Rate shown is an average based on a change from .02 to .0225 effective 7-1-10.
- \* Oakwood Village 2010 Tax Rate shown is an average based on a change from .02 to .025 effective 7-1-10.
- \* Oxford 2011 change from .0175 to .02 effective 1-1-11.
- \* Twinsburg 2010 Tax Rate change from .02 to .0225 effective 1-1-10.
- \* Waynesville 2010 Tax effective 7-1-10.
- \* Woodmere 2010 Tax Rate change from .02 to .025 effective 1-1-10.
- \* Worthington 2010 Tax Rate shown is an average based on a change from .02 to .025 effective 7-1-10.