

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



[www.ritaohio.com](http://www.ritaohio.com)

## E-file - 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](http://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 EFW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service.**

### R.I.T.A. EFW2 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. A new field, Kind of Employer, has been added to the RE Employer Record (position 174). This is a required field and is not valid for Puerto Rico employers. A new field, Cost of Employer-Sponsored Health Coverage, has been added to the RW Employee Record (positions 463-473) and the RT Total Record (positions 295-309). This field is not valid for Puerto Rico or Northern Mariana Islands employees. A new field, Designated Roth Contributions Under a Governmental Section 457(b) Plan, has been added to the RO Employee Record (positions 111-121) and the RU Total Record (positions 145-159). This field is not valid for Puerto Rico or Northern Mariana Islands employees.

- EFW2 Guidelines can be found and printed by using the Social Security Administration Internet page [www.ssa.gov/employer](http://www.ssa.gov/employer).
- 1099-Misc. Form Guidelines can be found using Internet page [www.irs.gov/app/picklist/list/publicationsNoticesPdf.html](http://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 EFW2 Guidelines, can be found and printed by using Internet page [www.ritaohio.com](http://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](http://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 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](http://www.ritaohio.com)

2011 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	ADDYSTON	1.00	371	HILLIARD	2.00	664	PERRY JEDD	1.00
022	ADELPHI	1.00	378	HUDSON	2.00	637	PIKETON	1.00
015	ANDOVER	1.50	385	HURON	1.00	640	PLAIN CITY	1.00
031	* ANTWERP	1.00	390	INDEPENDENCE	2.00	641	PLEASANT HILL	0.75
013	ARLINGTON HEIGHTS	2.10	340	JACKSON CENTER	1.50	644	PORTAGE	1.00
006	ASHVILLE	1.00	377	JEWETT	1.00	648	POWELL	0.75
010	AURORA	2.00	386	JOHNSTOWN	1.00	645	POWHATAN POINT	0.75
020	AVON	1.75	392	KENT	2.00	643	QUINCY	1.00
021	AVON LAKE	1.50	338	KETTLERSVILLE	1.00	660	REMINDERVILLE	1.50
029	* BALTIMORE	1.00	412	KILLBUCK	1.00	661	REMINDERVILLE /	
040	BAY VILLAGE	1.50	394	KIRTLAND	2.00		TWINSBURG TWP. JEDD	1.50
050	* BEACHWOOD	2.00	398	LAGRANGE	1.50	662	REYNOLDSBURG	1.50
051	* BEACHWOOD EAST JEDD	2.00	401	LAKEMORE	2.00	663	REYNOLDSBURG E-ZONE	1.50
052	* BEACHWOOD WEST JEDD	2.00	407	* LEIPSIK	1.50	670	RICHMOND HEIGHTS	2.00
054	BEAVERDAM	1.00	424	LITHOPOLIS	1.00	671	RICHWOOD	1.00
065	BEDFORD HEIGHTS	2.00	427	LOCKBOURNE	1.00	669	RIDGEWAY	0.50
086	BELLEVUE	1.50	426	LOCKLAND	2.10	672	RIPLEY	1.00
089	* BELPRE	1.00	436	LOVELAND	1.00	680	RIVERSIDE	1.50
090	BENTLEYVILLE	1.00	440	LYNDHURST	1.50	703	ROSSFORD	2.25
100	BEREA	2.00	450	* MACEDONIA	2.25	704	SABINA	1.00
102	BETTSVILLE	1.00	451	* MACEDONIA / NORTHFIELD		701	* SAINT CLAIRSVILLE	0.75
104	* BEXLEY	2.00		CENTER TWP. JEDD	2.25	707	SAINTE PARIS	1.00
095	* BLOOMINGDALE	1.00	454	MAINEVILLE	1.00	712	SALINEVILLE	1.00
110	BOSTON HEIGHTS	2.00	456	VILLAGE OF MANCHESTER	1.00	710	SANDUSKY	1.00
130	BRECKSVILLE	2.00	460	MAPLE HEIGHTS	2.50	711	SARDINIA	1.00
132	* BREMEN	1.00	466	MARTINS FERRY	0.75	720	SEVEN HILLS	2.00
137	* BRIMFIELD TOWNSHIP / TALLMADGE JEDD	0.75	480	MAYFIELD HEIGHTS	1.00	750	SHAKER HEIGHTS	1.75
			485	MAYFIELD VILLAGE	2.00	749	SHAWNEE HILLS	2.00
140	BROADVIEW HEIGHTS	2.00	475	MCCLURE	1.00	751	SHEFFIELD LAKE	1.50
150	BROOKLYN	2.50	486	MECHANICSBURG	1.00	752	SHEFFIELD VILLAGE	2.00
160	BROOKLYN HEIGHTS	2.00	489	MELROSE	1.00	748	SHERWOOD	1.00
162	* CAIRO	0.50	490	MENTOR	2.00	756	SILVER LAKE	2.00
167	CAMPBELL	2.50	496	METAMORA	1.00	757	SILVERTON	1.25
168	CARDINGTON	1.00	499	MIDDLE POINT	1.50	763	SOUTH CHARLESTON	1.00
202	* CARROLL	0.75	500	MIDDLEBURG HEIGHTS	2.00	770	SOUTH EUCLID	2.00
195	CECIL	1.00	503	MIDDLEPORT	1.00	776	* STEUBENVILLE	2.00
192	CEDARVILLE	1.00	501	* MIFFLIN	1.00	764	STRATTON	1.00
194	CENTERBURG	1.00	505	MILAN	1.00	775	STREETSBORO	2.00
180	CHAGRIN FALLS	1.50	513	CITY OF MILFORD	1.00	780	STRONGSVILLE	2.00
185	* CHARDON	2.00	523	CITY OF MILFORD JEDD	1.00	742	* SUGAR GROVE	0.75
190	CIRCLEVILLE	1.50	507	MILFORD CENTER	1.00	779	SUNBURY	1.00
193	CLAYTON	1.50	558	* MILLER CITY	1.00	784	SWANTON	1.25
197	CLAYTON JEDD	1.50	502	MINERAL CITY	1.00	783	TALLMADGE	2.00
210	* CLEVELAND HEIGHTS	2.00	509	MINERVA PARK	1.00	728	THURSTON	1.00
224	COMMERCIAL POINT	1.00	508	MINGO JUNCTION	2.00	794	TONTOGANY	1.00
223	CORWIN	0.50	515	MOGADORE	2.25	792	TORONTO	2.00
250	CUYAHOGA HEIGHTS	2.00	520	MORELAND HILLS	1.00	801	TREMONT CITY	1.00
270	EAST CLEVELAND	2.00	479	* MOSCOW	1.00	790	TWINSBURG	2.25
268	EAST PALESTINE	1.00	528	MOUNT STERLING	1.00	797	UHRICHVILLE	1.75
271	EDISON	0.50	535	NEW ALBANY	2.00	800	UNIVERSITY HEIGHTS	2.50
277	ELYRIA	1.75	568	* NEW BAVARIA	1.00	802	UPPER ARLINGTON	2.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA JEDD	1.75	504	NEW BLOOMINGTON	1.00	806	URBANCREST	2.00
			554	NEW FRANKLIN	1.00	810	VALLEY VIEW	2.00
287	FAIRBORN	1.50	524	NEW RICHMOND	1.00	815	VERMILION	1.00
291	FAIRPORT HARBOR	2.00	525	NEW WATERFORD	1.00	821	WAKEMAN	1.00
300	FAIRVIEW PARK	2.00	540	NEWBURGH HEIGHTS	2.00	827	WAYNESVILLE	1.00
304	FORT JENNINGS	1.00	562	* NEWCOMERSTOWN	2.00	834	WELLSTON	1.00
308	FREDERICKTOWN	1.00	561	NEWTOWN	1.00	839	WELLSVILLE	1.00
310	FREMONT	1.50	549	NORTH LEWISBURG	1.00	841	WEST ELKTON	1.00
316	GAHANNA	1.50	550	NORTH OLMSTED	2.00	840	WESTLAKE	1.50
319	GALENA	1.00	570	NORTH ROYALTON	2.00	842	WESTON	1.00
317	GALION	2.00	580	OAKWOOD VILLAGE	2.50	864	* WILLIAMSBURG	1.00
320	GARFIELD HEIGHTS	2.00	585	OBERLIN	1.90	870	WILLOUGHBY	2.00
346	GIRARD	2.00	590	OLMSTED FALLS	1.50	880	* WILLOUGHBY HILLS	2.00
347	GLENWILLOW	2.00	589	OLMSTED JEDD	1.50	890	WILLOWICK	2.00
350	GRAFTON	1.50	600	ORANGE VILLAGE	2.00	892	WILLSHIRE	1.00
357	GRANDVIEW HEIGHTS	2.50	601	ORANGE-CHAGRIN-		894	WINTERSVILLE	1.00
337	* GREENHILLS	1.50		HIGHLANDS JEDD	2.00	900	WOODMERE	2.50
358	GROVE CITY	2.00	606	OTTAWA	1.00	901	WOODSTOCK	1.00
339	* HARRISON	1.00	609	* OXFORD	2.00	904	WORTHINGTON	2.50
329	* HARRISON TWP. JEDD	1.00	619	PATASKALA	1.00	906	YELLOW SPRINGS	1.50
364	HASKINS	1.00	650	PEPPER PIKE	1.00	907	YOUNGSTOWN	2.75
370	HIGHLAND HEIGHTS	2.00	654	PERRY	1.00	908	YOUNG GIRARD JEDD	2.75

\*ANTWERP NEW MEMBER AS OF 1-1-11  
 \*BALTIMORE NEW MEMBER AS OF 9-1-11  
 \*BEACHWOOD & EAST / WEST JEDD'S TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-11  
 \*BELPRE NEW MEMBER AS OF 1-1-12  
 \*BEXLEY TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 1-1-12  
 \*BLOOMINGDALE NEW MEMBER AS OF 1-1-12  
 \*BRIMFIELD TOWNSHIP / TALLMADGE JEDD TAX RATE CHANGE FROM 0.75% TO 1.00% AS OF 1-1-12  
 \*CAIRO NEW MEMBER AS OF 1-1-11  
 \*CARROLL NEW MEMBER AS OF 9-1-11

\*CHARDON NEW MEMBER AS OF 1-1-11  
 \*CLEVELAND HEIGHTS NEW MEMBER AS OF 7-1-11  
 \*GREENHILLS NEW MEMBER AS OF 9-1-11  
 \*HARRISON NEW MEMBER AS OF 11-1-11  
 \*HARRISON TWP. JEDD NEW MEMBER AS OF 11-1-11  
 \*LEIPSIK NEW MEMBER AS OF 1-1-12  
 \*MACEDONIA & MACEDONIA / N. CTR. TWP. JEDD TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 1-1-11  
 \*MIFFLIN NEW MEMBER & NEW TAX AS OF 1-1-11  
 \*MILLER CITY NEW MEMBER & NEW TAX AS OF 1-1-11

\*MOSCOW NEW MEMBER & NEW TAX AS OF 7-1-11  
 \*NEW BAVARIA NEW MEMBER & NEW TAX AS OF 7-1-11  
 \*NEWCOMERSTOWN NEW MEMBER AS OF 10-1-11  
 \*OXFORD TAX RATE CHANGE FROM 1.75% TO 2.00% AS OF 1-1-11  
 \*SAINT CLAIRSVILLE NEW MEMBER & NEW TAX AS OF 4-1-11  
 \*STEUBENVILLE TAX RATE CHANGE FROM 1.70% TO 2.00% AS OF 8-3-11  
 \*SUGAR GROVE NEW MEMBER AS OF 9-1-11  
 \*WILLIAMSBURG NEW MEMBER AS OF 12-1-11  
 \*WILLOUGHBY HILLS TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-11