

2013 Regional Income Tax Agency

Municipal Income Tax Seminar

---Speakers---

Mark Taranto

Scott Dunford

Jeff Makowski

Alicia Kline

Don Smith

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 Danville	Knox	1.00%	-	-	07/01/12
Village of Sugarcreek	Tuscarawas	1.50%	100%	1.50%	09/01/12
Village of Dennison	Tuscarawas	2.00%	100%	2.00%	12/01/12
Village of Jerry City	Wood	1.00%	-	-	01/01/13
City of North Ridgeville	Lorain	1.00%	10%	1.00%	01/01/13
City of Painesville	Lake	2.00%	100%	2.00%	01/01/13
City of Painesville Concord JEDD	Lake	1.75%	-	-	01/01/13
Village of Waterville	Lucas	2.00%	100%	1.50%	01/01/13
Village of Wellington	Lorain	1.00%	-	-	01/01/13
Village of West Mansfield	Logan	1.00%	-	-	01/01/13

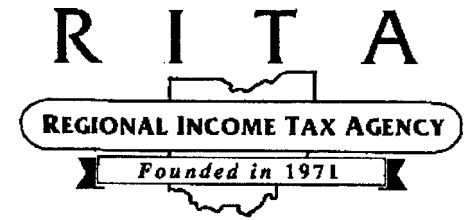


R.I.T.A. Offices

- **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

Rate Changes

Village of Addyston	Tax Rate Increase to 1.50%, Tax Factor 100%, Credit Rate 1.50% Effective 01/01/13
City of Bexley	Tax Rate Increase to 2.50%, Tax Factor 65%, Credit Rate 2.50% Effective 01/01/12
Village of Caldwell	Tax Repealed Effective 01/01/12
Village of Kettlersville	Tax Repealed Effective 01/01/13
City of Shaker Heights	Tax Rate Increase to 2.25%, Tax Factor 50%, Credit Rate 1.00% Effective 10/01/12



Estimated Payments & Extensions

Business & Individual

Speaker: Scott Dunford

Estimated Payment Due Dates

■ Individuals

- First Quarter 4/30/2013
- Second Quarter 7/31/2013
- Third Quarter 10/31/2013
- Fourth Quarter 1/31/2014

■ 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

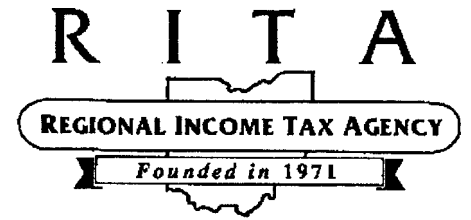
Extensions

■ Filing Due Date

- April 15, 2013 (In accordance with IRS 2013 deadline)

■ Request For Extension

- Due on or before April 15, 2013.
- 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 4/15/2013 may result in the taxpayer receiving a failure to file notice or subpoena (even if no payment is anticipated).



Website Overview

Speaker: Scott Dunford

www.ritaohio.com

R I T A
REGIONAL INCOME TAX AGENCY
Founded in 1971

Collecting Taxes that Benefit
Your Community
in a Variety of Ways

Search [Go](#)

[About R.I.T.A.](#) [Contact us](#) [LOGIN](#)

Tax Information

- Individual
- Business
- Tax Professional
- Municipal Info
- General Info & Links
- FAQs

R.I.T.A. eServices

- File Your Taxes
- Make a Payment
- Register Online

What's New?

- [2011 Comprehensive Annual Financial Report](#)
- [R.I.T.A. is working with IRS to ensure tax payment compliance](#)
- [Sample Tax Ordinance with General Comments](#)
- [Find out which municipalities have recently joined R.I.T.A.](#)
- [RITA Tax Practitioners Seminar to be held in Richfield, Ohio February 8, 2013](#)

R.I.T.A. Members

- [R.I.T.A. Map](#)

Please note the E-File applications are unavailable between the hours of
12 AM and 5:30 AM EST.

- **R.I.T.A. Rules & Regulations**
- **R.I.T.A. Member List**
- **Tax Rate Table**
- **Forms & Instructions**
- **Migration to User ID and Password**
- **More self service options**
 - **Changing Email, Password, and Security questions**
 - **Restructured E-file and Payment Screens**
- **AutoCalc: Individual - Form 37**

Net Profit – Form 27

Individual & Business AutoCalc

INDIVIDUAL MUNICIPAL INCOME TAX RETURN **37** TCO (440) 526-5332
 P.O. Box 8800 Cleveland, Ohio 44108-2084 TOLL FREE 1-800-885-7402
 OBTAIN FORMS AT WWW.RETACHO.COM

IF YOU ARE FILING AN AMENDED RETURN, CHECK HERE:

Indicate filing status below: SINGLE JOINT
 If you've overpaid, indicate your choice: REFUND CREDIT

Social Security Number: [Redacted] Spouse's Social Security Number: [Redacted]
 First Name: [Redacted] Last Name: [Redacted]
 Spouse First Name: [Redacted] Last Name: [Redacted]
 Present Address: [Redacted] Apt #: [Redacted]
 City: [Redacted] State: [Redacted] Zip Code: [Redacted]
 Daytime Phone: [Redacted] Evening Phone: [Redacted]

CHECK HERE IF YOU MOVED DURING THE YEAR AND INDICATE YOUR CHANGE OF ADDRESS BELOW.

DATE OF MOVE: Month [Redacted] Day [Redacted] Year [Redacted]
 Present Address #: [Redacted] Street: [Redacted] Apt #: [Redacted]
 City: [Redacted] State: [Redacted] Zip Code: [Redacted]
 Old Address #: [Redacted] Street: [Redacted] Apt #: [Redacted]
 City: [Redacted] State: [Redacted] Zip Code: [Redacted]

Include pgmts made with original return

General Questions

Please check the appropriate boxes and indicate the taxpayer's phone number:

Initial RITA Return
 Check Here If Amended Return
 Consolidated Return

Moved out of RITA:
 Out of Business as of: [Redacted]

Taxpayer's Phone: [Redacted]

Check this box if your federal return claimed a deduction for salaries and wages.

Skip this question.

Check If Paid Preparer (leave preparer info blank if not using a paid preparer)
 Preparer's Phone Number: [Redacted] Firm Name: [Redacted]
 Address: [Redacted]

SECTION A List all W-2 wages earned in 2010 and the amount of Local City Tax withheld by your employer. If you or your spouse have any W-2 wages for which an employer did not withhold Local City Tax for a RITA city, please a zero in Column 2. Click below to go to page 2 if additional space is needed.

COLUMN 1 WAGES - LIST EACH W-2 SEPARATELY	COLUMN 2 LOCAL/CITY TAX WITHHELD FOR WORKPLACE MUNICIPALITY	COLUMN 3 LOCAL/CITY TAX WITHHELD FOR RESIDENT MUNICIPALITY	COLUMN 4 MUNICIPALITY WHERE WAGES WERE EARNED	COLUMN 5 MUNICIPALITY WHERE YOU LIVED WHEN WAGES WERE EARNED	COLUMN 6 From Date MAJCO	COLUMN 7 Through Date MAJCO
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
.00	.00	.00				
0.00	0.00	0.00				

Total Wages From Above Rows 1-4 and enter on line 14, Section B
 Total workplace withholding above from rows 1-4 and enter on line 14, Section B
 Total resident city withholding above from rows 1-4 and enter on line 14, Section B

Municipal Income Tax Computation Worksheet

Part I Information From Federal Return: All Taxpayers

	Form 1120, Page 1, Ln 28	
Income before net operating losses & special deductions		1.
Interest income	Form 1120, Page 1, Ln 5	2.
Dividend income	Form 1120, Page 1, Ln 4	3.
Royalty income on intangible property	Form 1120, Page 1, Ln 7	4.
Ordinary income/(losses) from pass-thru entities	Part of 1120, Pg 1, Ln 10	5.
Taxes on or measured by net income	Part of 1120, Pg 1, Ln 17	6.
Net short-term capital gain (loss) (attach Sched D)	Sched D, Part I, Ln 5	7.
Net long-term capital gain (loss) (attach Sched D)	Sched D, Part I, Ln 6	8.
Net section 1231 gain (loss) (attach Form 4797)	4797, Part I, Ln 7	9.

Part II Taxpayers Not Filing as C-Corporations

	Form 1120, Page 1, Ln 12	
Section 179 expense deduction (current year)	4562, Part I, Ln 12	10.
Carryover of disallowed section 179 deduction to 2010	4562, Part I, Ln 13	11.
Charitable contributions	Form 1120, Pg 1, Ln 19	12.
Qualified self-employed retirement plan for owners	Not Applicable	13.
Health insurance paid or accrued for owners	Not Applicable	14.
Life insurance paid or accrued for owners	Not Applicable	15.
Depreciation allowed or allowable on \$1250 property	4797, Part III, Ln 22	16.
Total gain on \$1250 property	4797, Part III, Ln 24	17.
Enter the smaller of line 16 or 17		18.
Gain on \$1250 property treated as ordinary income	4797, Part III, Ln 26g	19.
Domestic Production Activities Deduction (attach 8903)	Complete "Form 8903" Tab	20.

Skip: Taxpayer is filing as a C-Corporation

ENTER PRIMARY SOCIAL SECURITY NUMBER IN THIS BOX. [Redacted]

Signature: [Redacted] Date: [Redacted]
 Spouse's signature: [Redacted] Date: [Redacted]
 Preparer's signature (other than taxpayer): [Redacted] Date: [Redacted]
 Address (and Zip Code): [Redacted] Preparer's Exp. Ident. or Lic. No.: [Redacted]

GUDELINES / INSTRUCTIONS \ Section A / Section A1 / Schedule J / RITA Cities / Non-RITA Cities / Worksheet 2-0 | 1

Part III Information for Allocating Municipal Income

	Form 1120, Pg 1, Ln 1a	
Gross receipts from sales or services performed	Form 1120, Page 1, Ln 12	21.
Compensation of officers	Form 1120, Page 1, Ln 13	22.
Salaries and wages (less employment credits)	Form 1120, Page 1, Ln 13	23.
Cost of labor included in cost of goods sold	1120, Pg 2, Sched A, Ln 3	24.
Other compensation paid to employees	Various	25.
Rent expense on real property not included in COGS	Part of 1120, Pg 1, Ln 16	26.
Rent expense on real property included in COGS	Part of 1120, Sched A, Ln 5	27.
Inventories (beginning)	1120, Sched L, Ln 3(b)	28.
Inventories (ending)	1120, Sched L, Ln 3(d)	29.
Buildings & other depreciable assets (beginning)	1120, Sched L, Ln 10(a)	30.
Buildings & other depreciable assets (ending)	1120, Sched L, Ln 10(a)	31.
Depletable assets (original cost-beginning)	1120, Sched L, Ln 11(a)	32.
Depletable assets (original cost-ending)	1120, Sched L, Ln 11(a)	33.

Instructions \ Complete This Page \ Print Return \ Print Schedules \ Form 8903 | 4 |

Coming Soon...

www.ritaohio.com

- New home page
- New content
- Even more self service options
 - Estimate changes
 - View payment history
 - View refund status
 - E-Billing

The screenshot shows the homepage of the Regional Income Tax Agency (RITA). At the top, there is a dark blue header with the RITA logo and navigation links for About, Resources, Municipalities, Contact, and Login. Below the header, the main content area features a title 'Regional Income Tax Agency' and a brief description of the agency's mission. Three prominent service tiles are displayed: 'Individuals' (orange header), 'Businesses' (blue header), and 'Tax Professionals' (green header). Each tile includes a representative image, a list of services (File Taxes, Make Payment, Register Online, Find Forms, FAQs, or don't know where to start?), and a 'Start Here' button. Below these tiles, there are sections for 'News & Updates' (with a 'View All' link) and 'R.I.T.A. Municipalities' (featuring a map of Ohio and a 'View Members' link). The footer contains a 'Quick Links' section with various service links, a 'Location' section with a map and address (10107 Breckville Road, Brecksville, Ohio 44141), and contact information (Call Toll Free: 800.860.7482). Copyright information for 2013 and links for Privacy Statement, Site Map, and ADMIN are also present.

R I T A
REGIONAL INCOME TAX AGENCY
FOUNDED IN 1971

About | Resources | Municipalities | Contact | Login

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 Payment, Register Online, Find Forms, FAQs, or don't know where to start?

[Start Here](#)

Businesses

File Taxes, Make Payment, Register Online, Find Forms, FAQs, or don't know where to start?

[Start Here](#)

Tax Professionals

Assist individuals, Need latest rules and regulations, or don't know where to start?

[Start Here](#)

News & Updates [View All >](#)

- [News Article 2](#)
January 17, 2013
- [Web Site Update - Jan 2013](#)
January 16, 2013
- [New Web Site Information](#)
December 11, 2012

R.I.T.A. Municipalities

There are 215 R.I.T.A. member municipalities located in 62 counties throughout the State of Ohio.

[View Members](#)

Quick Links

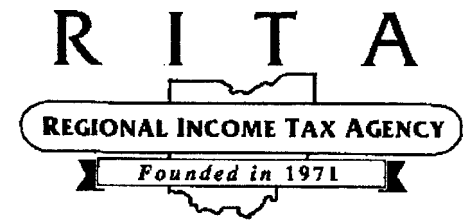
Home	Individual Tax Forms
Our Mission	Business Tax Forms
RITA Member List	Tax Rates Table
How to Join RITA	RITA Rules & Regulations
Employment Opportunities	FAQs

Location

10107 Breckville Road
Brecksville, Ohio 44141

Call Toll Free:
800.860.7482

[Contact Us](#)



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

Regional Income Tax Agency **2012**

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

Mail us toll free:
Cleveland 800.860.7482
Columbus 866.721.7482
Youngstown 866.750.7482
TDD 440.528.5332

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
 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 e-File
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 and Please use a paperclip	Column A	Column B	Column C	Column D	Column E	Column F
	Workplace Municipality (Name of city or village where you worked)	Wages (Greater of Box 1, 5 or 18 from W-2)	Tax Rate of resident municipality	Tax Due Before Withholding (Multiply Column B times Column C)	Local/City Tax Withheld By Employer	Allowable Credit for Tax Withheld (Lesser of Column D or Column E)
	Totals		Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.			

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, 2013. 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 e-File 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 2012 estimated tax payments made to RITA by check, credit/debit card, or e-Payment	5
6 Credit carried forward from 2011	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 2013 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, 2013. 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 _____

Mail with W2s and payment to:
Regional Income Tax Agency
PO Box 94652
Cleveland, OH 44101-4652
Mail with W2s and without payment to:
Regional Income Tax Agency
PO Box 94653
Cleveland, OH 44101-4653
Refund with an amount on line 10:
Regional Income Tax Agency
PO Box 89409

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

Regional Income Tax Agency
Form 37B RITA Individual Income Tax Return **2012**
 For use by taxpayers who DID NOT MOVE, have ONLY W-2 INCOME, and live in FULL CREDIT municipalities

Contact us toll free:
 Cleveland 800.860.7482
 Columbus 866.721.7482
 Youngstown 866.750.7482
 TDD 440.528.5332

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 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 e-File
 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	Column B	Column C	Column D	Column E	Column F	
	Workplace Municipality (Name of city or village where you worked)	Wages (Greater of Box 1, 5 or 18 from W-2)	Tax Rate of resident municipality	Tax Due Before Withholding (Multiply Column B times Column C)	Local/City Tax Withheld By Employer	Allowable Credit for Tax Withheld (Lesser of Column D or Column E)	
Totals				Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.			

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, 2013. 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 e-File 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 2012 estimated tax payments made to RITA by check, credit/debit card, or e-Payment	5
6 Credit carried forward from 2011	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 2013 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, 2013. 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 _____

Mail with W2s and payment to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-4652
 Mail with W2s and without payment to:
 Regional Income Tax Agency
 PO Box 94653
 Cleveland, OH 44101-4653
 Refund with an amount on line 10:
 Regional Income Tax Agency
 PO Box 89409

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

Regional Income Tax Agency
Form 37B RITA Individual Income Tax Return 2012
 For use by taxpayers who DID NOT MOVE, have ONLY W-2 INCOME, and live in FULL CREDIT municipalities

Mail us toll free:
 Cleveland 800.860.7482
 Columbus 866.721.7482
 Youngstown 866.750.7482
 TDD 440.528.5332

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
 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 e-File
 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 and Please use a paperclip	Column A	Column B	Column C	Column D	Column E	Column F
	Workplace Municipality (Name of city or village where you worked)	Wages (Greater of Box 1, 5 or 18 from W-2)	Tax Rate of resident municipality	Tax Due Before Withholding (Multiply Column B times Column C)	Local/City Tax Withheld By Employer	Allowable Credit for Tax Withheld (Lesser of Column D or Column E)
Totals				Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.		

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, 2013. 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 e-File 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 2012 estimated tax payments made to RITA by check, credit/debit card, or e-Payment	5
6 Credit carried forward from 2011	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 2013 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, 2013. 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 _____

Mail with W-2s and payment to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-4652
 Mail with W-2s and **without** payment to:
 Regional Income Tax Agency
 PO Box 94653
 Cleveland, OH 44101-4653
 Refund with an amount on line 10:
 Regional Income Tax Agency
 PO Box 89409

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

- Loveland does not give credit for Kentucky county taxes withheld.

Mogadore

- Taxpayers 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 18 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

Page 2

Declaration Of Exemption

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

Form 37B

- Complete all applicable sections & attach appropriate documentation
- Sign and Date
- Mail by April 15, 2013
- Any tax due must be paid at the time of filing
- Questions?

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

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

If this is an amended return, check here:

RITA's e-File
 Easy, Fast, Free & Secure
www.ritaohio.com

Move Information

Check here if you moved since January 1, 2012, 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 2012 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				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.			

CAUTION To manually calculate your taxes please continue to page 2. Tax balances are due by April 15th, 2013. 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 e-File system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.

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

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

Form 37

- 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

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 e-File
 Easy, Fast, Free & Secure
www.ritaohio.com

Move Information

Check here if you moved since January 1, 2012, 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
<input style="width: 80px; height: 20px;" type="text"/>	Prior Address (number and street)	City	State	Zip

Section A

List all W-2 wages earned in 2012 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				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.			

CAUTION To manually calculate your taxes please continue to page 2. Tax balances are due by April 15th, 2013. 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 e-File system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.

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 _____

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

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 (see page 8 of the instructions.) Enter the tax rate of your resident municipality here: _____ %			3
4 a	Tax Withheld for all cities other than your city 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 tentative credit	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 tax 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	2012 Estimated Tax Payments made to RITA by check, debit or credit card or e-payment. Do not enter tax withheld from your W-2s. Only include payments made for the 2012 tax year.	13		
14	Credit carried forward from 2011	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. (see instructions)			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 2013 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 2013 estimated tax in full (see instructions). Estimates are due 4/15/13, 7/31/13, 10/31/13 and 1/31/14	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, 2013. Add Lines 16 and 21			22

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

Estimated tax payments made to RITA by check, credit card, debit card, or website e-payment are reported on line 13.

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 \$10.00 or more in income tax in 2013, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the Special Notes at www.ritaohio.com for municipalities that have exceptions to the \$10.00 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 2013 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

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

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident city from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D
Total Allowable Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to R.I.T.A.:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:
 Regional Income Tax Agency
 PO Box 94801
 Cleveland OH 44101-4801
Refund with an amount on line 19:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland OH 44101-6409

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

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

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 (see page 8 of the instructions.) Enter the tax rate of your resident municipality here: _____ %			3
4 a	Tax Withheld for all cities other than your city 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 tentative credit	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 tax 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	2012 Estimated Tax Payments made to RITA by check, debit or credit card or e-payment. Do not enter tax withheld from your W-2s. Only include payments made for the 2012 tax year.	13		
14	Credit carried forward from 2011	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. (see instructions)			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 2013 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 2013 estimated tax in full (see instructions). Estimates are due 4/15/13, 7/31/13, 10/31/13 and 1/31/14	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, 2013. Add Lines 16 and 21			22

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.
Estimated tax payments made to RITA by check, credit card, debit card, or website e-payment are reported on line 13.

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 \$10.00 or more in income tax in 2013, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the Special Notes at www.ritaohio.com for municipalities that have exceptions to the \$10.00 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 2013 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

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

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident city from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D
Total Allowable Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to R.I.T.A.:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:
 Regional Income Tax Agency
 PO Box 94801
 Cleveland OH 44101-4801
Refund with an amount on line 19:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland OH 44101-6409

Section B

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)

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 (see page 8 of the instructions.) Enter the tax rate of your resident municipality here: _____ %			3
4 a	Tax Withheld for all cities other than your city 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 tentative credit	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 tax 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	2012 Estimated Tax Payments made to RITA by check, debit or credit card or e-payment. Do not enter tax withheld from your W-2s. Only include payments made for the 2012 tax year.	13		
14	Credit carried forward from 2011	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. (see instructions)			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 2013 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 2013 estimated tax in full (see instructions). Estimates are due 4/15/13, 7/31/13, 10/31/13 and 1/31/14	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, 2013. Add Lines 16 and 21			22

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.
Estimated tax payments made to RITA by check, credit card, debit card, or website e-payment are reported on line 13.

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 \$10.00 or more in income tax in 2013, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the Special Notes at www.ritaohio.com for municipalities that have exceptions to the \$10.00 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 2013 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

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

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident city from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D
Total Allowable Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to R.I.T.A.:
Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:
Regional Income Tax Agency
 PO Box 94801
 Cleveland OH 44101-4801
Refund with an amount on line 19:
Regional Income Tax Agency
 PO Box 89409
 Cleveland OH 44101-6409

Section B

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 2011
- Line 15
 - Total Payments and Credits
- Line 16
 - Balance due
 - Must be paid with return to avoid penalty and interest

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 (see page 8 of the instructions.) Enter the tax rate of your resident municipality here: _____ %			3
4 a	Tax Withheld for all cities other than your city 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 tentative credit	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 tax 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	2012 Estimated Tax Payments made to RITA by check, debit or credit card or e-payment. Do not enter tax withheld from your W-2s. Only include payments made for the 2012 tax year.	13		
14	Credit carried forward from 2011	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. (see instructions)			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 2013 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 2013 estimated tax in full (see instructions). Estimates are due 4/15/13, 7/31/13, 10/31/13 and 1/31/14	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, 2013. Add Lines 16 and 21			22

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

Estimated tax payments made to RITA by check, credit card, debit card, or website e-payment are reported on line 13.

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 \$10.00 or more in income tax in 2013, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the Special Notes at www.ritaohio.com for municipalities that have exceptions to the \$10.00 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 2013 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

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

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident city from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D
Total Allowable Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to R.I.T.A.:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:
 Regional Income Tax Agency
 PO Box 94801
 Cleveland OH 44101-4801
Refund with an amount on line 19:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland OH 44101-6409

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 (see page 8 of the instructions.) Enter the tax rate of your resident municipality here: _____ %			3
4 a	Tax Withheld for all cities other than your city 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 tentative credit	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 tax 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	2012 Estimated Tax Payments made to RITA by check, debit or credit card or e-payment. Do not enter tax withheld from your W-2s. Only include payments made for the 2012 tax year.	13		
14	Credit carried forward from 2011	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. (see instructions)			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 2013 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 2013 estimated tax in full (see instructions). Estimates are due 4/15/13, 7/31/13, 10/31/13 and 1/31/14	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, 2013. Add Lines 16 and 21			22

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, 2013

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a. Estimated tax payments made to RITA by check, credit card, debit card, or website e-payment are reported on line 13.

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 \$10.00 or more in income tax in 2013, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the Special Notes at www.ritaohio.com for municipalities that have exceptions to the \$10.00 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 2013 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet (applies to Section A wages & Schedule J, Line 29 income)				
A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident city from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D
Total Allowable Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to R.I.T.A.:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:
 Regional Income Tax Agency
 PO Box 94801
 Cleveland OH 44101-4801
Refund with an amount on line 19:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland OH 44101-6409

SCHEDULE J						SUMMARY OF NON W-2 INCOME (Enter Municipality Where Earned)
Print the name of each municipality where a profit (loss) was earned in the appropriate box(es)	COLUMN 1 RESIDING MUNICIPALITY	COLUMN 2 NON-RESIDING MUNICIPALITY	COLUMN 3 RITA MUNICIPALITY OF	COLUMN 4 RITA MUNICIPALITY OF	COLUMN 5 OTHER TAXING MUNICIPALITY	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	
From Federal 24. SCHEDULE E Attached	31	32	33	34	35	
All Other Taxable Income 25. (or loss). Attach Schedule(s)	41	42	43	44	45	
TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25)						
LESS LOSS CARRY FORWARD 27.	51	52	53	54	55	
WORKPLACE INCOME 28. (\$ on 28 minus Line 27)						
WORKPLACE INCOME 29. (\$ on 28 minus Line 27)			63	64	65	
MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 26 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 II, Line 11. 31.						
NOTE: If any columns on Line 26 have an entry complete Schedule K, Line 34.						

Form 37

□ Schedule J

■ 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

SCHEDULE K See Instructions on page 10. If additional space is needed, use separate sheet.

32. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 32 and in Section II, Line 14.

33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED. Complete Lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 33.

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 29, COLUMNS 3, 4, AND 5. Complete Lines below.

Workplace Income (Line 29, Columns 3, 4, & 5)	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 34.

35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section II, Line 4b.

36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section II, Line 11.

SCHEDULE J						SUMMARY OF NON-W-2 INCOME (Enter Municipality Where Earned)
Enter the name of each municipality where a profit (loss) was earned in the appropriate box(es)	COLUMN 1 RESIDENCE MUNICIPALITY	COLUMN 2 EARNING MUNICIPALITY	COLUMN 3 RITA MUNICIPALITY OF	COLUMN 4 RITA MUNICIPALITY OF	COLUMN 5 OTHER CITY A NON-RITA MUNICIPALITY	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	
From Federal 24. SCHEDULE E Attached	31	32	33	34	35	
All Other Taxable Income 25. (or loss). Attach Schedule(s)	41	42	43	44	45	
TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25)						
LESS LOSS CARRY FORWARD 27.	()	()	()	()	()	
WORKPLACE INCOME 28. (\$ on 28 minus Line 27)						
WORKPLACE INCOME 29. (\$ on 28 minus Line 27)			63	64	65	
MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 26 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 II, Line 1b. 31.						
NOTE: If any columns on Line 26 have an entry complete Schedule K, Line 34.						

Form 37

□ Schedule J

■ 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

SCHEDULE K				See instructions on page 10. If additional space is needed, use separate sheet.
32. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.				
Wages	Municipality	Tax Rate (see instructions)	Tax due	
Copy total tax due onto Line 30 and in Section II, Line 1b.				
33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED. Complete Lines Below.				
Wages	Municipality	Tax Rate (see instructions)	Tax due	
Copy total tax due onto Line 30				
34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 26, COLUMNS 3, 4, AND 5. Complete Lines below.				
Workplace Income (Line 26, Columns 3, 4, & 5)	Municipality	Tax Rate (see instructions)	Tax due	
Copy total tax due onto Line 30				
35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section II, Line 4b.				
36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section II, Line 1c.				

Form 37

- Complete all applicable sections & attach appropriate documentation (i.e. W-2's, Schedule C, etc)
- Sign and Date
- Mail by April 15, 2013
- Any tax due must be paid at the time of filing
- Questions?



Individual Audit Notices

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 28)

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

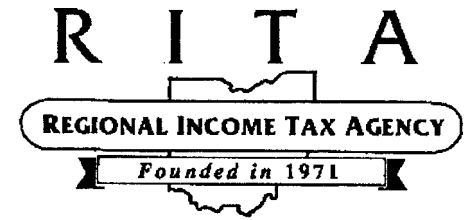
Correction Notice for Tax Year

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

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

Form	10A	Regional Income Tax Agency		Contact us toll free:	
		Application for Municipal Income Tax Refund		Cleveland	800.880.7482
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.

Work Location	Reason	# Days	Work Location	Reason	# Days
1.			21.		
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**

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 CITY ADDRESS STATE ZIP

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

BUSINESS NAME PHONE CITY ADDRESS STATE ZIP

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

NAME PHONE CITY ADDRESS 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 CONTRACTORS UTILIZED? (CHECK ONLY ONE) YES NO

IF YOU HAVE EMPLOYEES PROCEED WITH EMPLOYEE INFORMATION. IF YOU DO NOT HAVE EMPLOYEES PROCEED TO THE PROFITLOSS 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

PROFITLOSS 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

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

Table with 7 columns: COMPANY ADDRESS - CITY, STATE AND ZIP; OFFICER/OWNER NAME PHONE NUMBER; SOCIAL SECURITY OR FEDERAL I.D. NUMBER; ESTIMATED START DATE; NUMBER OF EMPLOYEES; ESTIMATED PAID PER MONTH; TRADE. Includes handwritten entries for 'LOCAL INCOME TAX WITHHOLDING'.

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 TOLL FREE (800) 860-RITA (7482) COLUMBUS TOLL FREE (866) 721-RITA (7482) TOD (440) 526-3332 YOUNGSTOWN TOLL FREE (866) 750-RITA (7482) FAX (440) 526-3136

Form 11 Instructions

2013 Form 11 Instructions

Employer's Municipal Tax Withholding Booklet



We encourage you to use our *fast, free, and secure* electronic filing and payment service at:

www.ritaohio.com

Easy Access to Withholding Tax Forms & Help:



Internet: Access our web site 24 hours a day, 7 days a week, at www.ritaohio.com to E-file 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 E-file 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 Toll Free: (800) 860-RITA (7482); Columbus Toll Free: (866) 721-RITA (7482); Youngstown Toll Free: (866) 750-RITA (7482); or TDD: (440) 526-5332.

Reminders:

General Rule & Special Notes: 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 R.I.T.A. 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. Please refer to the "Special Notes" beginning on Page 4 to see if the municipality(ies) for which you are withholding require any special filing frequencies and / or due dates. Please Note: If you file your Form 11 electronically, you do not need to file a paper Form 11.

Amending Form 11: If you have discovered an error on a previously filed Form 11, you are required to make the correction using Form 11A. Keep in mind that a separate form must be filed for each period that is being amended. For example: If you file Form 11 on a monthly basis, you will need to submit a Form 11A for each month. If you file Form 11 on a quarterly basis, you will need to submit a Form 11A for each quarter. Note: Overpayments cannot be credited to the next tax year and must be refunded.

Annual Reconciliation is Required: An annual Reconciliation of Income Tax Withheld (Form 17) is required to be filed and will be mailed under separate cover.

Penalty, Interest, and Late Filing: When a form / payment is received after the return's due date, the employer will be subject to penalty and interest charges as required by the local Income tax ordinance.

2013 Withholding Tax Table

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
018	* ADDYSTON	1.50	378	HUDSON	2.00	637	PIKETON	1.00
022	ADELPHI	1.00	385	HURON	1.00	640	PLAIN CITY	1.00
015	ANDOVER	1.50	390	INDEPENDENCE	2.00	641	PLEASANT HILL	0.75
031	ANTWERP	1.00	340	JACKSON CENTER	1.50	644	PORTAGE	1.00
013	ARLINGTON HEIGHTS	2.10	313	* JERRY CITY	1.00	648	POWELL	0.75
006	ASHVILLE	1.00	377	JEWETT	1.00	645	POWHATAN POINT	0.75
010	AURORA	2.00	386	JOHNSTOWN	1.00	643	QUINCY	1.00
020	AVON	1.75	392	KENT	2.00	660	REMINDERVILLE	1.50
021	AVON LAKE	1.50	412	KILLBUCK	1.00	661	REMINDERVILLE /	
029	BALTIMORE	1.00	394	KIRTLAND	2.00		TWINSBURG TWP. JEDD	1.50
040	BAY VILLAGE	1.50	398	LAGRANGE	1.50	662	REYNOLDSBURG	1.50
050	BEACHWOOD	2.00	327	LAKELINE	1.00	663	REYNOLDSBURG E-ZONE	1.50
051	BEACHWOOD EAST JEDD	2.00	401	LAKEMORE	2.00	670	RICHMOND HEIGHTS	2.00
052	BEACHWOOD WEST JEDD	2.00	407	LEIPSIC	1.50	671	RICHWOOD	1.00
054	BEAVERDAM	1.00	424	LITHOPOLIS	1.00	669	RIDGEWAY	0.50
065	BEDFORD HEIGHTS	2.00	427	LOCKBOURNE	1.00	672	RIPLEY	1.00
086	BELLEVUE	1.50	428	LOCKLAND	2.10	680	RIVERSIDE	1.50
089	BELPRE	1.00	436	LOVELAND	1.00	703	ROSSFORD	2.25
090	BENTLEYVILLE	1.00	440	LYNDHURST	1.50	704	SABINA	1.00
100	BEREA	2.00	450	MACEDONIA	2.25	701	SAINT CLAIRSVILLE	0.75
102	BETTYSVILLE	1.00	451	MACEDONIA / NORTHFIELD		707	SAINT PARIS	1.00
104	BEXLEY	2.50		CENTER TWP. JEDD	2.25	712	SALINEVILLE	1.00
095	BLOOMINGDALE	1.00	454	MAINEVILLE	1.00	710	SANDUSKY	1.00
110	BOSTON HEIGHTS	2.00	456	VILLAGE OF MANCHESTER	1.00	711	SARDINIA	1.00
130	BRECKSVILLE	2.00	460	MAPLE HEIGHTS	2.50	720	SEVEN HILLS	2.00
132	BREMEN	1.00	466	MARTINS FERRY	0.75	750	* SHAKER HEIGHTS	2.25
137	BRIMFIELD TOWNSHIP /		480	MAYFIELD HEIGHTS	1.00	749	SHAWNEE HILLS	2.00
	TALLMADGE JEDD	1.00	485	MAYFIELD VILLAGE	2.00	751	SHEFFIELD LAKE	1.50
140	BROADVIEW HEIGHTS	2.00	475	MOCLURE	1.00	752	SHEFFIELD VILLAGE	2.00
150	BROOKLYN	2.50	486	MECHANICSBURG	1.00	748	SHERWOOD	1.00
160	BROOKLYN HEIGHTS	2.00	489	MELROSE	1.00	756	SILVER LAKE	2.00
162	CAIRO	0.50	490	MENTOR	2.00	757	SILVERTON	1.25
167	CAMPBELL	2.50	496	METAMORA	1.00	763	SOUTH CHARLESTON	1.00
168	CARDINGTON	1.00	499	MIDDLE POINT	1.50	770	SOUTH EUCLID	2.00
202	CARROLL	0.75	500	MIDDLEBURG HEIGHTS	2.00	776	STEUBENVILLE	2.00
195	CECIL	1.00	503	MIDDLEPORT	1.00	764	STRATTON	1.00
192	CEDARVILLE	1.00	501	MIFFLIN	1.00	775	STREETSBORO	2.00
194	CENTERBURG	1.00	505	MILAN	1.00	780	STRONGSVILLE	2.00
180	CHAGRIN FALLS	1.50	513	CITY OF MILFORD	1.00	733	SUGARCREEK	1.50
185	CHARDON	2.00	523	CITY OF MILFORD JEDD	1.00	742	SUGAR GROVE	0.75
190	CIRCLEVILLE	1.50	613	CITY OF MILFORD JEDD II	1.00	779	SUNBURY	1.00
210	CLEVELAND HEIGHTS	2.00	507	MILFORD CENTER	1.00	784	SWANTON	1.25
159	CLINTON	1.00	558	MILLER CITY	1.00	783	TALLMADGE	2.00
224	COMMERCIAL POINT	1.00	502	MINERAL CITY	1.00	728	THURSTON	1.00
226	CONTINENTAL	1.00	509	MINERVA PARK	1.00	794	TONTOGANY	1.00
223	CORWIN	0.50	508	MINGO JUNCTION	2.00	782	TORONTO	2.00
250	CUYAHOGA HEIGHTS	2.00	515	MOGADORE	2.25	801	TREMONT CITY	1.00
251	DANVILLE	1.00	520	MORELAND HILLS	1.00	790	TWINSBURG	2.25
256	* DENNISON	2.00	479	MOSCOW	1.00	797	UHRICHSVILLE	1.75
270	EAST CLEVELAND	2.00	528	MOUNT STERLING	1.00	800	UNIVERSITY HEIGHTS	2.50
268	EAST PALESTINE	1.00	535	NEW ALBANY	2.00	802	UPPER ARLINGTON	2.00
292	EATON JEDD	1.75	568	NEW BAVARIA	1.00	808	URBANCREST	2.00
271	EDISON	0.50	504	NEW BLOOMINGTON	1.00	743	VALLEYVIEW (FRANKLIN)	1.00

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.

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.



Form 11

Employer's Municipal 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: _____

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 \$ _____

2 **Period Totals** →

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 _____

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

Amended Municipal Withholding Statement

8 Key Requirements:

- 1. General Business Information**
- 2. Originally Filed**
- 3. Amending To**
- 4. Balance Due**
- 5. Overpayment**
- 6. Reason for Amending**
- 7. Distribution of Overpayment**
- 8. Contact Name & Phone Number**

6. Reason for Amending

(Must Be Provided)

7. Distribution of Overpayment

(From Section 5)

Municipality	Amount	Distribute Credit to Tax Period
_____	\$ _____	____/____/____ MM DD YYYY
_____	\$ _____	____/____/____ MM DD YYYY
_____	\$ _____	____/____/____ MM DD YYYY
_____	\$ _____	____/____/____ MM DD YYYY
_____	\$ _____	____/____/____ MM DD YYYY
_____	\$ _____	____/____/____ MM DD YYYY
_____	\$ _____	____/____/____ MM DD YYYY

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

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

(Just distribute in Section 7)



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 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.

- 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/app/picklist/list/publications/NoticesPdf.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 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, OH 44147-7900

For assistance call:

Cleveland Toll Free: (800) 860-RITA (7482) Columbus Toll Free: (866) 721-RITA (7482) Youngstown Toll Free: (866) 750-RITA (7482)
 TDD: (440) 526-5332 Web Site: www.ritaohio.com

Form 17 Instructions



Form 17

Reconciliation of Income Tax Withheld & W-2/1099 Transmittal

5 Key Requirements:

- 1. Name & Address of Business**
- 2. Federal Identification Number**
- 3. Municipality of Distribution**
- 4. Total Number of W-2's / 1099's Attached**
- 5. Contact Name & Phone Number**

**FORM
17**

REGIONAL INCOME TAX AGENCY
Reconciliation of Income Tax Withheld and W-2 Transmittal

1 Tax Year:

3 Total number of W-2's enclosed:

Due on or before the last day of February of the following year:

Total number of employees working in a R.I.T.A. member municipality(ies) at year end:

Fed. ID #:

Name:

IF THIS IS AN AMENDED RETURN CHECK HERE

Address #: Suite:

OUT OF BUSINESS

Street Name:

City:

MOVED OUT OF R.I.T.A.

State: Zip:

2

Period	Workplace Wages	Workplace Tax Withheld	Residence Tax Withheld
January	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
February	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
March	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
April	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
May	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
June	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
July	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
August	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
September	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
October	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
November	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
December	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
4 Total	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Totals must be distributed by municipality on Page 2 in Section 5.

(If additional space is needed, attach a separate schedule)

**Page
1**

PHONE: CLEVELAND LOCAL: (440) 526-0600
COLUMBUS LOCAL: (614) 536-0612
YOUNGSTOWN LOCAL: (330) 743-3400

TDD: (440) 526-5332
TOLL FREE: 1-(800) 880-RITA (7462)
WEB SITE: www.ritaohio.com

5 Municipally Number of employees at year end:

Workplace Wages: Workplace Tax Rate: % Workplace Tax: Residence Tax:

Municipally Number of employees at year end:

Workplace Wages: Workplace Tax Rate: % Workplace Tax: Residence Tax:

Municipally Number of employees at year end:

Workplace Wages: Workplace Tax Rate: % Workplace Tax: Residence Tax:

Municipally Number of employees at year end:

Workplace Wages: Workplace Tax Rate: % Workplace Tax: Residence Tax:

Municipally Number of employees at year end:

Workplace Wages: Workplace Tax Rate: % Workplace Tax: Residence Tax:

Municipally Number of employees at year end:

Workplace Wages: Workplace Tax Rate: % Workplace Tax: Residence Tax:

6 TOTAL: Must equal totals on Page 1 from Section 4.

Total Workplace Wages	Total Workplace Tax	Total Residence Tax	7 Total number of employees at year end
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<input type="text"/>

I have reviewed this return, and, to the best of my knowledge it is correct.

8 Signature: Title: Date:

Print Name:

Title:

Mail to: REGIONAL INCOME TAX AGENCY - P.O. BOX 47760
BROADVIEW HEIGHTS, OHIO 44147-7960

**Page
2**

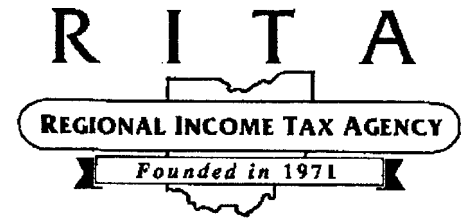
17/08

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

Withholding Notices

- 003- Consistently filing for one municipality and now filing for another
- 021- Uncharacteristic second payment in a filing period and missing payment/filing in another
- 041- Missing for questioning information necessary to process a Form 11
- 061- Overpayment of withholding in a given filing period (Form 11)
- 062- Underpayment of withholding in a given filing period (Form 11)
- 071- Overpayment or underpayment derived from reconciliation (Form 17)
- 153- Missing information preventing the processing of a reconciliation
- 160- Withholding is significantly higher or lower than a typical amount filed

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)

- Alerts the taxpayer that we have received an uncharacteristic or duplicate payment which requires verification.
- May also be issued in cases where the taxpayer uncharacteristically files Form 11 multiple times for a particular period, leaving reason to believe that one or more of those filings should have been applied to a different period.

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

Overpayment of Withholding on Form 11

(Letter 061- Response)

- The attached voucher contains space to amend the city distribution, if necessary.
- In the case of a true overpayment, check the box for “Apply Credit” and list the period, city(ies) and amounts you to which you want the credit applied. If a refund is preferred, please attach the voucher to a letter on company letterhead indicating the reason for which a refund is being requested. The taxpayer’s contact information is to also be included within the letter.

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.



Underpayment of Withholding on Form 11 **(Letter 062-Response)**

- If the amount withheld was truly underpaid, attach payment for the amount of the underpayment to the voucher at the bottom of the letter.
- The attached voucher also contains space to amend the city distribution, if necessary.



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)

- This letter alerts the taxpayer that the following information on Form 17 is required or needs to be changed:
 - Missing city distribution(s)
 - The cities indicated on Form 17 do not coincide with the cities filed on Form 11s throughout the year
 - The wages/taxes withheld on Form 17 do not equal the amounts filed on Form 11s throughout the year
 - The monthly/quarterly totals on page 1 to not equal the city distribution totals on page 2.
 - Missing wage information on one or both pages
 - Negative amounts cannot be reported and the form needs to be resubmitted
 - The city indicated is not a member of RITA and the form needs to be resubmitted

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.



Withholding Fluctuation **(Letter 160-Response)**

- If the amount filed is valid, indicate in writing that is correct along with a brief reason for the fluctuation on a copy of the letter and send back.
- If the amount is invalid, a Form 11A must be filed.



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) (not less than 1/4 of estimated tax)	\$ _____ .00
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		

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: _____

FORM 27

NET PROFITS TAX RETURN

Who is required to file?



FOR CALENDAR YEAR OR FISCAL YEAR BEGINNING AND ENDING

The Federal Return with applicable Schedules and 1099's **MUST** be attached to be considered a complete tax return.

Check if: Initial R.I.T.A. Return Moved out of R.I.T.A.

Amended Return Out of Business

Consolidated Return (attach Form 851)

BUSINESS: C CORPORATION PARTNERSHIP LLC S CORPORATION ESTATE TRUST

Federal Business Activity Code #

Business Activity

Company Name

Federal Identification Number

Address #

Street

Suite #

City

State

Zip Code

1. ADJUSTED FEDERAL TAXABLE INCOME <small>(Per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 16), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)</small>	1	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
2. A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)	Add 2A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
C. ENTER EXCESS OF LINE 2A OR 2B	2C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
3. A. ADJUSTED NET PROFIT / LOSS <small>(Line 1 plus or minus Line 2C) if Schedule X is used</small>	3A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
B. AMOUNT ALLOCABLE TO R.I.T.A. <small>if Schedule Y, Page 4 is used</small>	3B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
C. LESS ALLOWABLE NET LOSS <small>Per previous Municipal Income Tax Returns (Submit Schedule) </small>	▶ 3C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX <small>(Line 3A or 3B less Line 3C)</small>	▶ 4	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
5. MUNICIPAL TAX DUE (See instructions) <small>NOTE: Must complete Schedule B on Page 2</small>	▶ 5	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL TAX	6A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
7. A. BALANCE DUE (Line 6C less Line 6C) <small>REMITTANCE PAYABLE TO R.I.T.A. MUST ACCOMPANY THIS FORM</small>	▶ 7A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
B. OVERPAYMENT CLAIMED <small>(If Line 6C exceeds Line 6 and a difference here and check the desired box)</small>	▶ 7B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
Refund <input type="checkbox"/>			
Credit <input type="checkbox"/>			
<small>(Overpayments cannot be split between refund and credit)</small>			

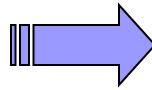


Answer:

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.

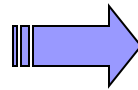
Filing the right form for your client:

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.

Starting Number

Company Name												Federal Identification Number								
Address #												Street						Suite #		
City												State			Zip Code					

1.	ADJUSTED FEDERAL TAXABLE INCOME (Per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1		,		,		,			.00
2.	A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)	Add 2A		,		,		,			.00
	B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)	Deduct 2B		,		,		,			.00
	C. ENTER EXCESS OF LINE 2A OR 2B	2C		,		,		,			.00
3.	A. ADJUSTED NET PROFIT / LOSS (Line 1 plus or minus Line 2C) if Schedule X is used	3A		,		,		,			.00
	B. AMOUNT ALLOCABLE TO R.I.T.A. If Schedule Y, Page 4 is used	3B		,		,		,			.00
	C. LESS ALLOWABLE NET LOSS Per previous Municipal Income Tax Returns (Submit Schedule)	3C		,		,		,			.00
4.	AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C)	4		,		,		,			.00

ADJUSTED FEDERAL TAXABLE INCOME


1120 (Line 28)

1120S (Sch. K - Line 18)

1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1)

1041 (Line 17) or the equivalent)

Form 27 Page 1 - Highlights

1. ADJUSTED FEDERAL TAXABLE INCOME (Per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1		.00
2. A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)	Add 2A		.00
B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)	Deduct 2B		.00
C. ENTER EXCESS OF LINE 2A OR 2B	2C		.00
3. A. ADJUSTED NET PROFIT / LOSS (Line 1 plus or minus Line 2C) if Schedule X is used	3A		.00
B. AMOUNT ALLOCABLE TO R.I.T.A. If Schedule Y, Page 4 is used <input type="text"/> % of Line 3A	3B		.00
C. LESS ALLOWABLE NET LOSS Per previous Municipal Income Tax Returns (Submit Schedule) 	▶ 3C		.00
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C)	▶ 4		.00
5. MUNICIPAL TAX DUE (See Instructions) NOTE: Must complete Schedule B on Page 2	▶ 5		.00
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL TAX	6A		.00
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B		.00
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C		.00
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO R.I.T.A. MUST ACCOMPANY THIS FORM	▶ 7A		.00
B. OVERPAYMENT CLAIMED (If Line 6C exceeds Line 5 enter difference here and check the desired box) Refund..... <input type="checkbox"/> R (Overpayments cannot be split between refund and credit) Credit..... <input type="checkbox"/> C	7B		.00

■ Line 1: Federal References

■ Line 3C: Allowable Net Loss

■ Distribute Line 5: Tax Due

■ Line 6: Payments and Credits


■ Line 7: Overpayments

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),
1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)

2. A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)
B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)
C. ENTER EXCESS OF LINE 2A OR 2B

3. A. ADJUSTED NET PROFIT / LOSS
(Line 1 plus or minus Line 2C) if Schedule X is used
B. AMOUNT ALLOCABLE TO R.L.T.A.
if Schedule Y, Page 4 is used % of Line 3A
C. LESS ALLOWABLE NET LOSS
Per previous Municipal Income Tax Returns (Submit Schedule) 

4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX
(Line 3A or 3B less Line 3C)

5. MUNICIPAL TAX DUE (See instructions)
NOTE: Must complete Schedule B on Page 2

6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL TAX
B. AMOUNT OF PREVIOUS YEAR CREDITS
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)

7. A. BALANCE DUE (Line 5 less Line 6C)
REMITTANCE PAYABLE TO R.J.T.A. MUST ACCOMPANY THIS FORM
B. OVERPAYMENT CLAIMED
(If Line 6C exceeds Line 5 enter difference here and check the desired box)


Refund..... R
(Overpayments cannot be split between refund and credit)
Credit..... C

1 .00
Add 2A .00
Deduct 2B .00
2C .00
3A .00
3B .00
▶ 3C .00
▶ 4 .00
▶ 5 .00
6A .00
6B .00
▶ 6C .00
▶ 7A .00
7B .00

Page
1

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), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1	<input type="text"/>	.00
2. A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)	Add 2A	<input type="text"/>	.00
B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text"/>	.00
C. ENTER EXCESS OF LINE 2A OR 2B	2C	<input type="text"/>	.00
3. A. ADJUSTED NET PROFIT / LOSS (Line 1 plus or minus Line 2C) if Schedule X is used	3A	<input type="text"/>	.00
B. AMOUNT ALLOCABLE TO R.I.T.A. if Schedule Y, Page 4 is used <input type="text"/> % of Line 3A	3B	<input type="text"/>	.00
C. LESS ALLOWABLE NET LOSS Per previous Municipal Income Tax Returns (Submit Schedule) 	▶ 3C	<input type="text"/>	.00
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C)	▶ 4	<input type="text"/>	.00
5. MUNICIPAL TAX DUE (See Instructions) NOTE: Must complete Schedule B on Page 2	▶ 5	<input type="text"/>	.00
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL TAX	6A	<input type="text"/>	.00
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text"/>	.00
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text"/>	.00
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO R.I.T.A. MUST ACCOMPANY THIS FORM	▶ 7A	<input type="text"/>	.00
B. OVERPAYMENT CLAIMED (If Line 6C exceeds Line 5 enter difference here and check the desired box)	7B	<input type="text"/>	.00
Refund..... <input type="checkbox"/> R			
(Overpayments cannot be split between refund and credit)			
Credit..... <input type="checkbox"/> C			

Form 27 Page 2

FORM 27

SCHEDULE B - DISTRIBUTION OF TAX WITHIN R.I.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
	00	%	00
	00	%	00
	00	%	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
	00	%	00
	00	%	00
	00	%	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 YEARS 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 44101-8475
Web Site: www.ritaohio.com

My R.I.T.A. obtains
this return with the
preparer shown above?
 Yes No

CLEVELAND LOCAL: (440) 526-0900
TOLL FREE: 800-960-RITA (7462)
COLUMBUS TOLL FREE: 866-721-RITA (7462)
YOUNGSTOWN TOLL FREE: (986) 750-RITA (7462)
TDD: (440) 526-6332
FAX: (440) 717-6448

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

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

SCHEDULE X – ADJUSTMENT TO FEDERAL INCOME TAX RETURN

Schedule X

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"	\$	\$	\$

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

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

Schedule Y

	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)			_____ %

	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)			_____ %

STEP 5. Total average percentage (Sum all STEP 4 percentages for each municipality, enter on Page 1, Line 3B) _____

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: _____

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



10107 Brecksville Rd.
Brecksville, OH 44141-3275
www.ritaohio.com

INSTRUCTION BOOKLET FOR NET PROFIT TAX RETURNS 2012

Filing Requirements

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.

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 R.I.T.A., 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 the Administrator. 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

Name and Address

Print your company name, address, federal identification number, or make needed correction if already printed.

Line 1. Federal Taxable Income

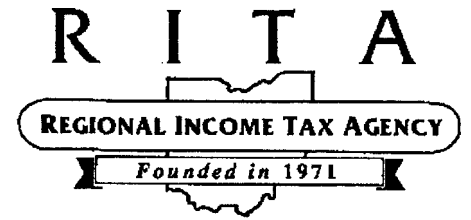
Indicate your C Corporation Federal Taxable Income (FTI), or the equivalent on Line 1. Refer to the AFTI worksheet found on Page 3 of Form 27 or at www.ritaohio.com to determine the starting FTI. A taxpayer that is not a C Corporation and is not an individual, must compute FTI as if the taxpayer were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

Line 3B. Amount Allocable to R.I.T.A.

If the business operates strictly within one R.I.T.A. 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 R.I.T.A. municipalities by business entities conducting business activity both within and outside R.I.T.A. 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 Profit within R.I.T.A. Municipalities



Net Profit Audit Notices

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



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 _____.

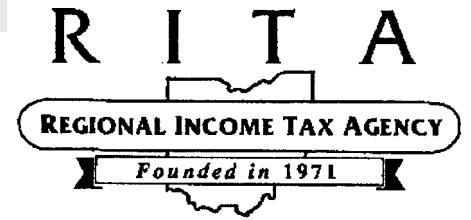
___ The above noted tax year now has a balance due in the amount of \$_____.

___ 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?

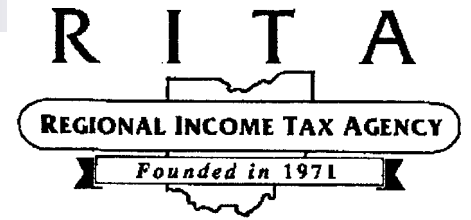
&

Legislative Updates



Ohio Municipal Income Tax Legislative Updates

Speaker: Don Smith



Thank-you for attending!
Please complete the survey.