

Lottery and Gambling Winnings

- Lottery and gambling winnings reported on a W2-G are taxable in all municipalities.
- **Report** lottery and gambling winnings in Section A of the RITA Form 37 with other W-2 income.
- Gambling losses may not offset gambling winnings unless the taxpayer is a professional gambler per IRS regulations.



Clergy Wages

- Clergy wages are taxable whether appearing in Box 5 of the W-2 or not.
- A specific addition to "qualifying wages" has been adopted with HB 5 to capture clergy wages that are not subject to Medicare.
- This addition applies for tax years beginning on or after January 1, 2016.

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Form 2106 Business Expenses

- All municipalities must allow individuals to deduct employee business expenses:
 - *Reported on the individual's Form 2106;
 - *That the individual deducted for federal income tax purposes; and
 - *Subject to the limitation imposed by Section 67 of the Internal Revenue Code (2% of federal adjusted gross income).
- Taxpayers must provide federal Schedule A and Form 2106 for consideration at the municipal level.
- See R.C. 718.01(A)(2).

Third Party Sick Pay

- Third party sick pay (short-term disability paid by a third party) is exempt from tax whether included in Box 5 of the W-2 or not.
 - Pre-HB 5, third party sick pay included in Box 5 of the W-2 was taxable to the recipient, but not subject to withholding by the payer.
 - ❖ HB 5 provided a new specific deduction from the definition of "qualifying wages", resulting in this income being exempt from tax even if it appears in Box 5 of the W-2.

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Age Exemptions

- Age exemptions for taxpayers are still determined by municipal ordinance.
 - See the Special Notes for each municipality on the RITA website to determine any age exemptions.
 - Some municipalities made a change from pre-HB 5 age exemptions – do not assume treatment is the same after January 1, 2016 – check RITA's website or municipal ordinances for treatment.
 - Most all special rules/exemptions related to students, senior citizens, etc., are no longer in place – refer to RITA Special Notes or municipal ordinances.

Deferred Compensation, SERPs, Stock Options

- Tax treatment of these items is still determined by municipal ordinance.
- See each RITA municipality's Special Notes to determine municipal treatment of these items.
- <u>Do not assume pre-HB 5 treatment continues</u> some RITA municipalities have newly exempted this income and some have eliminated previous exemptions.

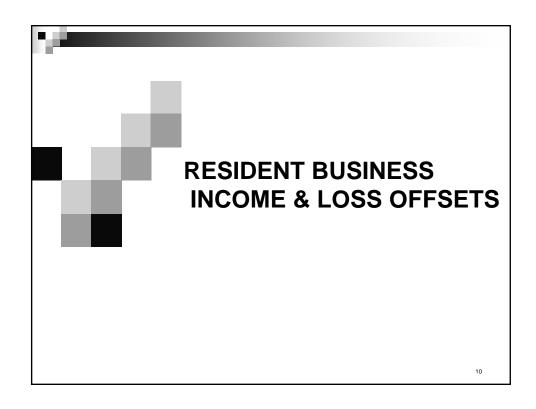
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Real Estate Commissions

- Commissions received by a real estate agent or broker from the sale or lease of real property are to be sitused to the location of the property sold or leased.
- Net profit of the agent or broker is to be **allocated** based upon a ratio of the commissions received from property in the municipal corporation to commissions received from property everywhere.
- Individual residents with net profit from real estate activity must report net profit from all real estate activity, subject to any credit available for tax paid to other municipalities.
- See R.C. 718.02(F).

Publicly Traded Partnerships

- A publicly traded partnership (PTP) is any partnership an interest in which is regularly traded on an established securities exchange. Cedar Fair is an example.
- R.C. 718.01(D)(4) allows a PTP subject to tax on its net profits in at least one Ohio municipality to make an election to be treated as a C-corporation for purposes of the income that passes through to its owners.
- If the PTP makes this election, the net profit of the PTP that passes through to the owners is not subject to tax in the owners' residence municipality as pass-through income.



Resident Business Income & Loss Offsets

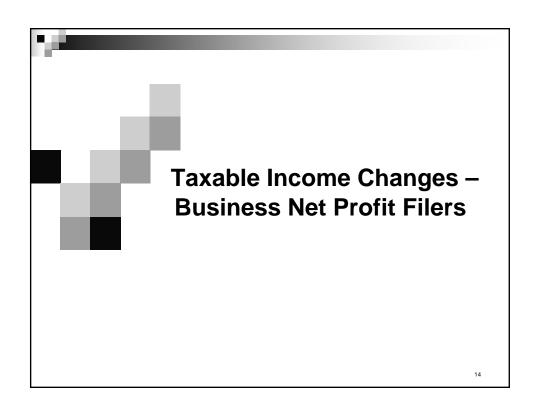
- Allows for current year offsetting of all business income and losses of residents of taxing municipalities <u>only for residence tax purposes</u>.
 - ❖i.e. All business income & losses are in "one bucket" for offsetting purposes.
- Includes Schedule C, E & F owned by the resident.

Resident Business Income & Loss Offsets

- Includes pass-through income & losses of the resident.
- S Corporation limitations for residence tax purposes still apply income or losses of S corporations do not flow to an owner unless the owner lives in a municipality that voted in 2003 or 2004 to permit taxation of S corporation owners.

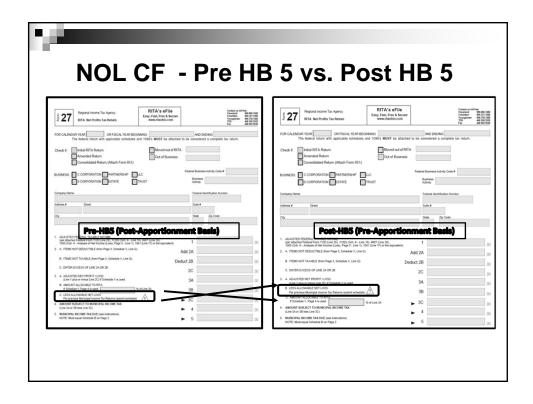
Resident Business Income & Loss Offsets

- Net "Business Bucket Losses" cannot offset Qualifying Wages.
 - ❖NOL CF & Phase-in Provisions apply when net total "Business Activity Bucket" is loss.
 - ❖ NOL CF cannot offset Qualifying Wages.
- Does not apply to business income earned by non-residents in non-resident municipality.
 - *Non-residents must file and pay on business income (typically Schedule C, E & F income) in municipality where income is earned.
 - ❖ NOL CF & Phase-in Provisions apply.



Adjusted Federal Taxable Income (AFTI)

- When calculating AFTI, a net profit taxpayer will now strip off all pass-through income (and add back pass-through losses) not just the pass-through income that is subject to municipal tax elsewhere.
- Beginning with net operating losses ("NOLs") incurred in tax year 2017, NOLs will be used pre-apportionment and will not be tracked by municipality.
 - Pre-2017 NOLs will still have to be tracked and used postapportionment, by municipality.
 - Until all pre-2017 NOLs are exhausted, net profit filers will have to track and use NOLs differently, depending on when the NOL was incurred.



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NOL CF Requirements

- HB 5 provides for a state-wide five-year carryforward for NOLs incurred in taxable years beginning <u>after</u> 2016.
 - Applies to losses incurred in taxable years beginning on or after January 1, 2017, and then carried forward to future taxable years.
- NOL CFs apply to:
 - Business Net Profits;
 - Schedule C, E, & F income of non-residents earned in taxing municipalities; and
 - All Schedule income of residents of taxing municipalities.

NOL CF Requirements

- NOL CFs do not include unutilized losses resulting from basis limitations, at-risk limitations or passive activity loss limitations.
 - Losses that are not reportable on Federal Schedule E Part II are not included in current year taxable income or allowed to be carried forward.
 - *Applies to partners and S Corporation shareholders.
- NOL CFs may not be used to offset qualifying wages.

NOL CF Requirements

■ NOL CF Provision is phased in:

- ❖Taxpayers may only claim 50% of the available NOL carryforward during years 2018 through 2022.
- ❖100% utilization of NOL CFs is delayed until tax year 2023.

NOL CF Requirements

■ NOL CF Provision is phased in:

- TPs may carry forward any "unutilized" NOLs for 5 years.
 - From technical clarification in State Budget Bill (HB 64) on how unutilized NOL CFs are handled in regards to the bill's NOL CF phase-in provisions.
- Phase-in provisions also apply to NOL CF related to Schedule income of residents and non-residents.



NOL CF Requirements

- Pre-2017 NOLs are permitted to be carried forward to the extent already allowed by municipalities.
- The 50% phase-in limitation *does not apply to pre-2017* NOLs.
- Pre-2017 NOLs must be utilized *before* utilizing new NOLs generated after tax year 2016.
- Post-2016 NOL carry-forwards are calculated and applied on a *pre-apportionment basis*.



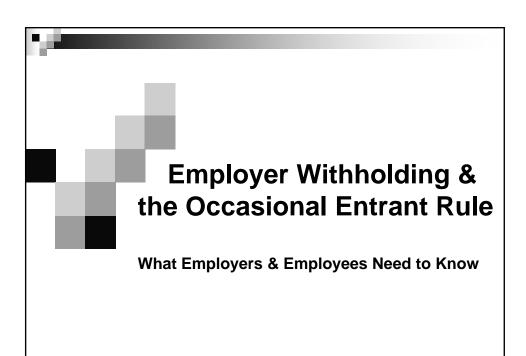
Consolidated Net Profit Returns

- Municipalities must accept a consolidated municipal net profit return if the federal return is filed consolidated.
- New with HB 5 is a five-year opt-in and opt-out provision.
 - Consolidated net profit filers can discontinue filing consolidated, without the tax administrator's permission, after five years.
 - ❖ A decision to deconsolidate remains in place for five years.
- Those already filing on a consolidated basis, pre-HB 5, may continue to do so.

Alternative Apportionment Method

- Taxpayers may use an alternative method for apportioning net profits on an annual return (other than the 3-factor property, payroll and sales formula) by submitting a written request with the return.
- Taxpayers may use the requested alternative method unless the tax administrator denies the use.
- The tax administrator's denial of an alternative method request must be issued in the form of an appealable Assessment.
 - Tax administrators may also impose alternative methods by issuing appealable Assessments.

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Withholding Due Dates and Thresholds

- Employer withholding > \$2,399 in the previous calendar year or >\$200 per month in any month of the preceding calendar quarter -- **remit monthly**, due the **15th day** of the following month.
- All others, remit quarterly by the 30th day of the month following the end of the quarter.
- BUT, municipalities may require withholding on a semimonthly basis if withholding > \$11,999 in the preceding calendar year or >\$1,000 in any month of the preceding calendar quarter.
 - *Those RITA members that require semi-monthly are indicated on RITA'a website in Special Notes.

Occasional Entrant Rule

- Extends from 12 to 20 the number of days an employee must be working in a municipality before tax must be withheld. If threshold is not exceeded, employer withholds for "principal place of work" if that place is within a municipality.
- **Requires withholding** from the 21st day forward, not back to the first day.
- **Defines a "day"** for purposes of determining when an employee has reached 20 days working in a municipality.
- **Shifts** much of the tracking burden to the employee.
- Exceptions for "small employers," certain "worksite locations" and "presume worksite locations."
- Applies to **Schedule C** Filers.



Withholding - 20 Day Rule

- The basic Occasional Entrant Rule (example 1):
 - So if John's "principal place of work" is in Cleveland, and he works 7 days in Berea, and his employer correctly withholds Cleveland tax on his wages earned in Berea, and
 - ❖ John is a Shaker Heights resident, then
 - *John's wages earned in Berea are exempt income as far as Berea is concerned, unless John requests a refund of the Cleveland tax withheld on those wages earned in Berea.

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Withholding - 20 Day Rule

- The basic Occasional Entrant Rule (example 1):
 - Because John is a Shaker Heights resident, John will owe Shaker Heights tax on all of his qualifying wages, including those qualifying wages earned in Berea that were exempt income as far as Berea is concerned.
 - Shaker Heights' normal rules for granting residents credit for taxes paid to another municipality would apply.

Occasional Entrant Rule – Schedule C

- The 20 day rule applies to Schedule C filers.
- Compensation (that is not wages) paid to a nonresident individual for services performed on 20 or fewer days is taxed at the individual's "base of operation" or the individual's domicile if the individual does not have a base of operation.
- The "base of operation" is the location of an office, storefront, or similar facility to which the individual reports regularly and at which the individual regularly performs services.

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Withholding - Small Employers

- The small employer withholding rules:
 - ❖A small employer is an employer whose gross receipts the previous year totaled less than \$500,000.
 - Gross receipts are from all sources, including intangible income, grants and expense reimbursements (so payments made to a common paymaster to cover the related party's payroll are included in gross receipts).
 - ■Governments (including government hospitals & universities) cannot be a small employer.
 - To qualify for the small employer withholding rules, the employer must have a fixed location in Ohio.



Withholding - Small Employers

■ The rule:

A small employer with a fixed location in Ohio withholds municipal income tax as if all of the wages of all employees were earned for work performed in that fixed location.

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Withholding - Small Employers

- The small employer withholding rules (example 1):
 - Joe's Plumbing's only location in Ohio is in Cleveland.
 - ♦ Joe's Plumbing's gross revenue from all sources last year was \$325,000.
 - *Joe's Plumbing employs seven full-time employees who unclog drains in Cleveland, Cleveland Heights, Beachwood, Parma and Rocky River.
 - Each employee worked 40 days in each of the above municipalities.

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Withholding - Small Employers

- The small employer withholding rules (example 1):
 - Joe's Plumbing withholds <u>Cleveland</u> tax on all qualifying wages of all employees.
 - *Because the wages of Joe's employees are not subject to withholding in Cleveland Heights, Beachwood, Parma and Rocky River those wages are exempt from tax in these communities UNLESS an employee receives a refund from Cleveland.
 - If an employee obtains a "days out" refund from Cleveland, tax is due to the other communities on all wages earned there.

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Withholding - Small Employers

- The small employer withholding rules (example 2):
 - Joe's Plumbing's only location in Ohio is in Richfield Township.
 - ❖Joe's Plumbing's gross revenue from all sources last year was \$325,000.
 - Joe's Plumbing employs six full-time employees who unclog drains in Brecksville, Broadview Heights, North Royalton, Peninsula and Macedonia (each imposing a 2% tax).
 - ❖Each of the six employees worked 30 days in each of the above municipalities.



Withholding – Small Employers

- The small employer withholding rules (example 2):
 - Joe's Plumbing withholds municipal tax as if all work performed by all employees was in Richfield Township (thus, Joe's Plumbing does not withhold workplace tax).

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Withholding - Small Employers

- The small employer withholding rules (example 3):
 - ❖Joe's employee Matt is a resident of Garfield Heights. Garfield Heights imposes a 2% income tax on residents and allows a 100% credit for tax paid to other municipalities, up to 2%.
 - Matt's wages earned performing work in Brecksville, Broadview Heights, North Royalton, Peninsula and Macedonia are exempt from tax in those communities but are subject to tax in his residence community.
 - Matt now has no workplace withholding beginning in 2016 due to the small employer withholding rules.

Withholding - Small Employers

- The small employer withholding rules (example 3):
 - ❖If Matt earns \$38,000 as a plumber he will owe Garfield Hts. \$760 when he files his TY 2016 return.
 - ❖Failure to pay this when due could subject Matt to a penalty of \$114 (15% of the tax due).

■ Possible solutions:

- Matt may ask Joe's Plumbing to withhold residence tax for him. Joe's Plumbing can say "no".
- Matt should establish and pay an estimate to Garfield Heights to avoid this situation.

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Withholding and the Occasional Entrant Rule

- Municipalities and employers may enter into agreements to simplify withholding.
- Nothing in HB 5 will "undo" existing agreements between municipalities and employers to simplify withholding.
- Employers can elect to withhold where the work is actually being performed for all days that it is being performed.

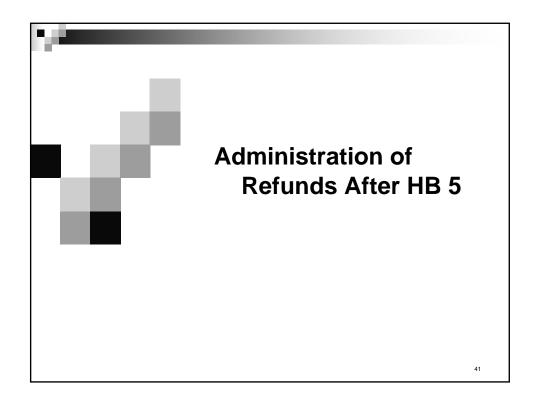
Withholding and the Occasional Entrant Rule

- Takeaways (Employees & Their Tax Preparers):
 - When preparing for Tax Year 2016 filing season, you may want to compare the municipal withholding patterns to TY 2015 information.
 - *Has anything changed? Does the client still have municipal income tax withholding? Has the municipality of withholding changed?
 - How will any change in withholding impact the client's TY 2016 tax situation at the municipal level? Should an estimate be declared for future TYs for the resident community?
 - It is up to your clients as employees to track their work locations if "days out" refunds will be sought.
 - Understand that a days out refund from one community may result in tax due to another.

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Withholding and the Occasional Entrant Rule

- Takeaways (Employers): Wages that are not required to be withheld are excluded from the payroll factor in calculating net profit allocations. R.C. 718.02(A)(2). RITA Schedule Y.
- 20-Day Occasional Entrant Flowchart provided as handout in packet.



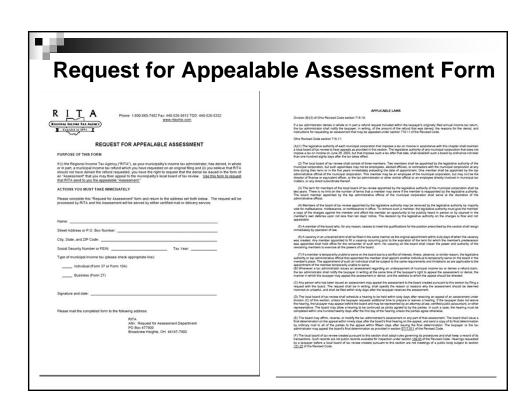
Refunds – All Taxpayer Types

- HB 5 provided specific requirements for communicating with taxpayers about refunds.
- For refunds denied, in whole or in part, on a taxpayer's original request, the taxpayer must be notified in writing of the amount denied, the reason for the denial and how to request an Assessment that may be appealed to the municipality's income tax board of review.
- For refunds denied, in whole or in part, on a taxpayer's amended request, the taxpayer must be provided with an Assessment that states the amount of the refund denied, the reason for the denial and contains instructions for appealing the Assessment to a municipality's income tax board of review.



Refunds – All Taxpayer Types

- Taxpayers whose refunds are denied on an original request will receive correspondence similar to existing refund correspondence, explaining the reason for the denial and also containing the following language:
 - "If you wish to appeal the denial of your refund to the municipality's Income Tax Board of Review, the law requires that you request an appealable Assessment of this denial. Complete the Request for Appealable Assessment form available at www.ritaohio.com."
- A new form Request for Appealable Assessment will be available on the RITA website with instructions for the taxpayer to submit the request.
- Taxpayers who complete the Request for Assessment to appeal a refund denial will be issued an Assessment.

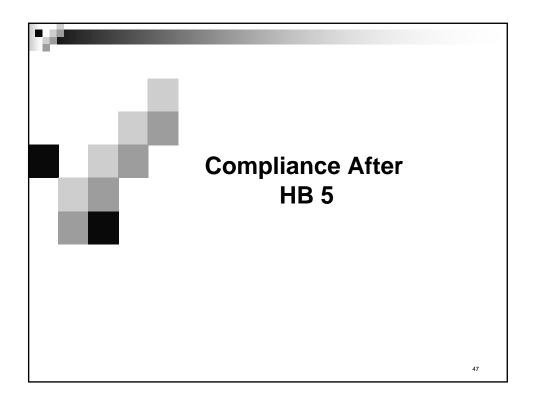


Refunds – All Taxpayer Types

- Taxpayers whose refunds are denied on an amended request will be sent an Assessment, explaining the reason for the denial and containing the following language:
 - *"The law requires that the denial of your refund on an amended filing be issued in the form of an Assessment. If you wish to appeal this Assessment you must file a written request with the municipality's Income Tax Board of Review. The written request shall specify the reason or reasons why this Assessment should be deemed incorrect or unlawful and shall be filed within 60 days after your receipt of this Assessment. Direct your appeal to the following address: <City/Village Income Tax Board of Review>, <street address>"

Refunds - Some Takeaways

- If a request for refund cannot be processed because RITA needs additional information we will request that information before getting into these formal proceedings.
- Be mindful of timeframes.
 - What if the client brings to you the letter instructing him/her how to request an appealable assessment, that is dated one year earlier?
 - May still be able to request the Assessment and appeal if the statute of limitations has not expired. No other timeframe in the law.
 - What if the client brings to you the Assessment, dated a year earlier?
 - Hint ⊗
 - The law is very specific that an Assessment must be appealed within 60 days of the taxpayer's receipt of the Assessment or it is considered final.



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Compliance – Audits

- Audit is now a defined term for municipal income tax.
 - It means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person for the purpose of determining liability for a municipal income tax.
- A taxpayer must be provided with certain specific written notices at or before the commencement of an audit. Some of those include:
 - An explanation of the roles and responsibilities of the taxpayer and tax administrator;
 - Advisement of the right to record the audit; and
 - *Advisement of the right to have representation at the audit (tax preparer, CPA, attorney).

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Compliance – Assessments

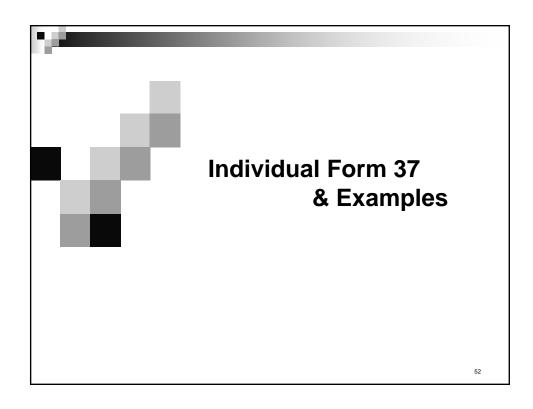
- The law now calls for the issuance of appealable Assessments to taxpayers in certain circumstances.
- Assessment means a written finding by the tax administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the local board of review pursuant to section 718.11 of the R.C., and has "ASSESSMENT" written in all capital letters at the top of such finding.
 - ❖ A written finding by the tax administrator;
 - That starts the taxpayer's clock for appealing; and
 - ❖ And has "ASSESSMENT" written in capital letters at the top.

Compliance – Assessments

- Assessments must be issued:
 - On the full or partial denial of a refund requested on an amended return.
 - At the taxpayer's request after denial of a refund requested on an original filing.
 - If the tax administrator denies the use of an alternate method of apportioning net profits.
 - If the tax administrator requires the use of an alternate method of apportioning net profits.
- Assessments must be served on the taxpayer by:
 - ❖ Personal service; or
 - ❖ Certified mail; or
 - ❖ Delivery service (UPS, FedEx, etc.); or
 - ❖ With the taxpayer's permission, secure electronic mail.

Compliance – Assessments

- Assessments are not:
 - ❖ Billing statements;
 - Requests for additional information;
 - Informal notices denying refund requests on original returns;
 - ❖ Notification of math errors; or
 - Other general correspondence that is not a written finding that starts the appeal clock with the word "assessment" written in all capital letters at the top.



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Where Do I Find Forms?

- Professional Tax Software MeF
 - ❖ CCH ATX, ProSystem fx
 - ❖ Creative Solutions UltraTax CS
 - ❖ Drake
 - ♦ H&R Block
 - ❖ Intuit Intuit Tax Online, Lacerte
 - ❖ Jackson Hewitt ProFiler
 - ❖ Tax Act
- RITAOhio.com
 - ❖ E-File
 - ❖ AutoCalc
 - ♦ Fill-in PDF
 - ❖ Manual forms



Taxpayer Assistance Days

❖ Norwalk

March 2, 2017 12pm-7pm 100 Republic Street Norwalk, Ohio 44857

❖ North Ridgeville

March 7, 2017 1 pm – 7 pm 7307 Avon Belden Road North Ridgeville, Ohio, 44039

Fostoria

March 8, 2017 9 am – 4 pm 213 South Main Street Fostoria, Ohio 44830

* Riverside

March 14, 2017 12 pm – 7 pm 5200 Springfield Street Suite 100 Riverside, Ohio 45431

❖ North Canton

March 16, 2017 1 pm – 7 pm 145 N. Main Street North Canton, Ohio 44720

❖ Mt. Healthy

March 21, 2017 12 pm – 6 pm 1541 Hill Ave. Mt. Healthy, Ohio 45231

❖ Holland

March 23, 2017 12 pm – 7 pm 950 S. McCord Road Holland, Ohio 43528

❖ Bellefontaine

March 28, 2017 9 am – 4 pm 135 N. Detroit Street Bellefontaine, Ohio 43311

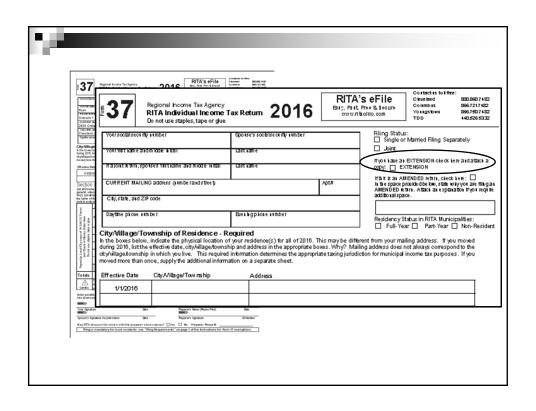
Willoughby Hills

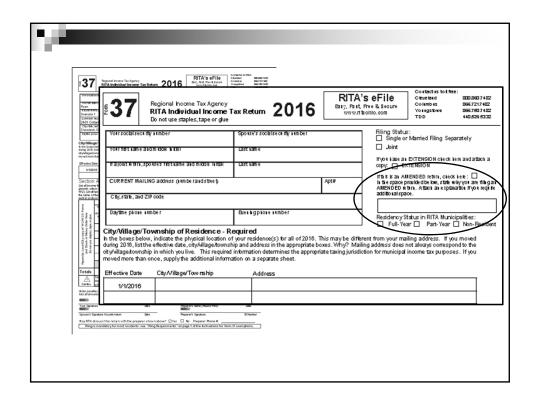
March 30, 2017 1 pm – 7 pm 35405 Chardon Road Willoughby Hills, Ohio 44094

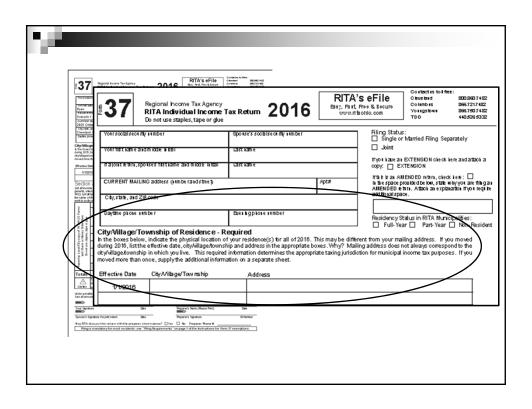
❖ Wadsworth

April 1, 2017 9 am – 4 pm 120 Maple Street Wadsworth, Ohio 44281

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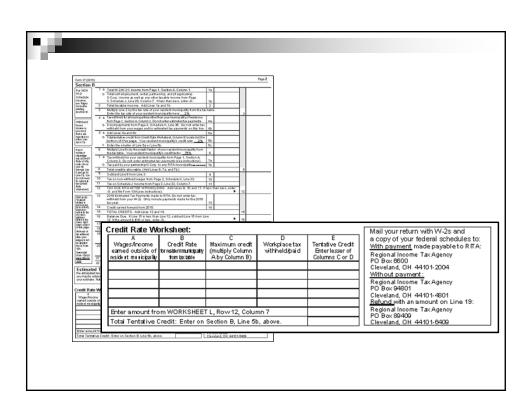




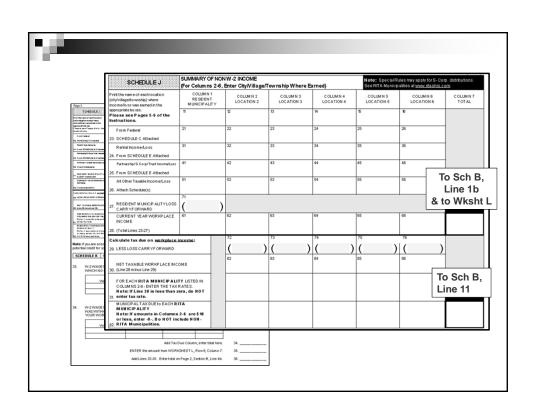
Section A List all income from W.2 wages and W.2G winnings reported in 2016 and the amount of local/city tax withheld while living in a RTA municipality during the year, your taxable wages cannot be less than Medicare wages (Box 5) W.2). List all tax withheld for your resident municipality in miningipality in which you physically worked. This may be different from the employer's address shown on the W-2. If you work in a city or village enter "None" in Column 4, Do NOT ENTER SCHOOL DISTRICT TAX IN COLUMNS 2 or 3. Column 1. Column 2. Column 3. Column 4. Column 3. Column 4. Column 5. Column 5. Column 6. Colum	RITA Inde	ome Tax Agency ridual Income Tax Retu sples, tape or due	- 2016 ^R	Costs Charles E Secure Costs	nb-es \$166.721.7482					
Section A List all income from W.2 wages and W.2G winnings reported in 2016 and the amount of local/city tax withheld while living in a RTA municipality during the year, your taxable wages cannot be less than Medicare wages (80x 5) W.2). List all tax withheld for your resident municipality in minicipality with which you physically worked. This may be different from the employer's address shown on the W-2. If you work in a city or village enter "None" in Column 4, Do NOT ENTER SCHOOL DISTRICT TAX IN COLUMNS 2 or 3. Column 1 Column 1 Column 2 Column 3 Column 4 Column 5 Column 1 Column 1 Column 5 Column 6 Column 1 Column 1 Column 6 Column 6 Column 6 Column 6 Column 1 Column 6 Column 6 Column 6 Column 6 Column 6 Column 6 Column 7 Column 6 Column 7 Column 6 Column 6 Column 6 Column 6 Column 7 Column 6 Column 6 Column 6 Column 7 Column 6 Column 6 Column 6 Column 6 Column 7 Column 6 Column 6 Column 7 Column 6 Column 7 Column 6 Column 6 Column 7 Column 6 Column 7 Column 6 Column 6 Column 6 Column 7 Column 6 Column 6 Column 6 Column 7 Column 7 Column 6 Column 6 Column 7 Column 7 Column 7 Column 7 Column 8 Colu	VORTEXCEPTER BY SERVER		rochtreor fly venter		Filing Separately					
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W-2.W-2 G Inc o me (not o me) and the common of the common	2401 Ontario St Classina and 28 color Cleveland, OH 44415 Signifie pales white s Signifie pales white s Signifies pales white s Signifies pales white s Signifies pales white s Signifies pales and s Signifies pales Signifie	general, unle W-2). List all the name of	ess you moved int tax withheld for you the municipality in or village enter "I	to or out of a RIT our resident mun n which you phy None" in Column	A municipality du icipality in Colum sically worked. 1 4. DO NOT ENT	ring the year, your t n 3 only (even if you This may be differe ER SCHOOL DISTI	taxable wages can u worked in the mo nt from the emplo RICT TAX IN COL	nnot be less tha unicipality where yer's address :	n Medicare wag e you lived). In C shown on the W	es (Box 5 o column 4, ir
Gee instructions Workplace / Municipality (Ctyorvillage where you worked) Volume Volume		s a						Dates	**********	Date
Totals Totals To	+	F.		Withheld for	Withheld for	Winning				ofwinni
For Full or Part Year Residents in RTA Municipalities - Enter Section of Page 2, Line 14, enter Column 2 Total onto Page 2, Line 14, enter Column 2 Total onto Page 2, Line 14, enter Column 3 Total onto Page 3, Enter 8, enter Column 3 Total onto Page 3, Enter 8, enter Column 3 Total onto Page 4, Line 14, enter Column 2 Total onto Page 3, Schedular tax due.	m W-2 wag ou moved in withheld for municipality illage enter	V-27W-2G rider Here e or glue	forqualifying	Winning		(City or village	where you lived)			Date W MM/DD/
For Full or Part Year Residents in RTA Municipalities - Enter Section Column 1 Total onto Page 2, Line 1a, enter Column 2 Total onto Page 2, Line 1a, enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to workplace wages — Go to Page 3, Schedule K, Line 33 to calculate tax due.	m-2/m-2 G incom+ des britacitie Soccesition	oy of V oney O es, tap								_
For Full or Part Year Residents in RTA Municipalities - Enter Section of Column 1 Total onto Page 2, Line 1a, enter Column 2 Total onto Page 2, Line 1a, enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to workplace wages - Go to Page 3, Schedule K, Line 33 to calculate tax due.		ity cop k or Ma e stapl								
For Full or Part Year Residents in RTA Municipalities - Enter Section Column 1 Total onto Page 2, Line 1a, enter Column 2 Total onto Page 2, Line 1a, enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to workplace wages — Go to Page 3, Schedule K, Line 33 to calculate tax due.	Denot use its	ocal/C d Chec not us								
Column 1 Total onto Page 2, Line 1a, enter Column 2 Total onto Page 2, Line 1a, enter Column 2 Total onto Page 2, Line 1a, enter Column 3 Total onto Page 2, Line 7a, enter Column 3 Total onto Page 2, Line 7a, enter Column 3 Total onto Page 3, Schedule K, Line 33 to calculate tax due.		rdip L								
Totals enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to workplace wages – Go to Page 3, Schedule K, Line 33 to calculate tax due.	due. If you wa	Pape								
workplace wages – Go to Page 3, Scriedule K, Line 33 to calculate tax due.	Mes of petury. I	T - 4 - 1 -			Ι					
 Tax balances are due by April 18, 2017. Submitting an incomplete form could subject you to penalty and interest if a tax bala 		lotais			<u> </u>					
due. If you want RTA to calculate your taxes, please use the online eFile system at www.ritaohio.com. It is easy to use, secur	RITA discuss this re			ur tax es immediat			_			

[Page 2	
Form 37 (20 Section				
For NON	1 a Total W-2AV-2G income from Page 1, Section A, Column 1.	1a		
W-2/ Schedule	b Total self employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page		11	
income see Pages	3, Schedule J, Line 28, Column 7. If less than zero, enter -0	1b		
3-4 before starting	Total taxable income. Add Lines 1a and 1b. Multiply Line 2 by the tax rate of your resident municipality from the tax	2		
Section B.	Enter the tax rate of your resident municipality here: 2%		3	
Withheld	4 a Taxwithheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	49		
taxes shown on	b Direct payments from Page 3, Schedule K, Line 36. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	11	
yourito-2 forms are	5 a Add Lines 4a and 4b.	5a	11	
reporte dos effa er Lise	b Total tentative one dit from Credit Rate Worksheet, Column Elocated at the	5b	1	
4a or 7a.	bottom of this page. Your resident municipality's credit rate: 2% C Enter the smaller of Line 5a or Line 5b.	50	1	
l'your	6 Multiply Line 5 c by the credit factor of your resident municipality from		1	
redident chrotitage has a Credit	the tax table. Your resident municipality's creditfactor: 75% 7 3 Taxwithheld for your resident municipality from Page 1, Section A.	 ^ 	1	
Rate of 6%;	Column 3. Do not enter estimated tax payments (see instructions). b Tax paid by your partnership/S-Corp. to any RITA municipality.	7a 7b		
Like SD Through Like	8 Total credits allowable (Add Lines 6,7a, and 7b.)	101	8	
6 and go to	9 Subtract Line 8 from Line 3.	9		
do not need to comple te	10 Tax on non-withheld wages from Page 3, Schedule K, Line 33.	10	4 1	
tie Crédit Rate Intrinsipaet	11 Taxon Schedule J Income from Page 3, Line 32, Column 7. 12 TAX DUE RITA AFTER WITHHOLDING. Add Lines 9, 10 and 11. If	11 less than zero, enter		
	O and file Form 10A (see instructions). 2016 Estimated Tax Payments made to RITA. Do not enter tax.	-	12	
Refunds: To axoid	withheld from your W-2s. Only include payments made for the 2016	11		
de Bajo la processing source that	taxye ar. 14 C redit carried forward from 2015.	13	11	
natiyor r	15 TOTAL CREDITS. Add Lines 13 and 14.	14	15	
PO BOX address Bried in the	16 Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Li 12. If the amount is \$10 or less, enter -0.	ne Þ	46	
bwer fight kand comer	17. If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and en	ter OVERPAYMENT.	17	
of tall page.	18 Amount you want credited to your 2017 estimated tax.	18		
ter with held from your	19 Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be	19		
vages m est be applied	refunded. Allow 90 days for your refund.	"		
toros from	20 a Enter 2017 estimated tax in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17.	20a		
Download From 10Aut	b Enter first quarter estimate (1,44 of Line 20a).	20b]	
MARKET TRANSPORT	21 Subtract Line 18 from Line 20b.		21	
			22	
the anticipa	ted Taxes (Line 20a): If your estimated tax liability is \$200 or more, you ted tax due. If your estimated tax payments are not 90% of the tax due or not equal to or	greater than your prior ye	ar's total tax liability,	
you maybi your estim	subject to penalty and interest. You may use the amount on Line 12 as your estimate or ute. Note: If Line 20a is left blank, RITA will calculate your estimate.	ise Worksheet 2 in the ins	tructions to calculate	
L	<u> </u>			
Credit R	tle Worksheet:	Mail your return with		
Wagesir		a copy of your fede With payment made		
earned our	side of to restenimunicipally (multiply Column withheld/paid Enterlesser of columns C or D	Regional Income Tax PO Box 6600	Agency	
		Cleveland, OH 4410	-2004	
		Without payment: Regional Income Tax	Agency	
		Cleveland, OH 4410	-4801	
		Refund with an arrow Regional Income Tax	nt on Line 19:	
	ount from WORKSHEET L, Row12, Column 7 tative Credit: Enter on Section B, Line 5b, above.	PO Box 89409 Cleveland, OH 4410		
Total ren	Lancon and a control of the control	CRIVERING ON 9910		

Wid b Total and employer Schedule income a Schedule Jones and Schedule John State and Schedule John Schedule John State and Sc		nts made to RITA. Do not enter tax		
aportion bot To au de by	tax ve ar.	nly include payments made for the 2016	13	
right 6 Mult DDOG 1011 Challed 10 Tax Mally 1010 Challed	id. 14 Credit carried forward from:	2015.	14	1
	tie 15 TOTAL CREDITS. Add Lin			15
taces the sadge to 5 Sub Bit Ed	16 Balance Due, If Line 10 is	less than Line 12, subtract Line 15 from Lin ess. enter -0	le ▶	16
tie Credit 11 Tax Dive I	17 If Line 15 is GREATER than	12, subtract Line 12 from Line 15 and ente	r OVERPAYMENT.	17
	 I 'O Amount you want credited: 	to your 2017 estimated tax.	18	
design tax specialists for the special	hd 19 Amount to be refunded. You between a refund and a crest refunded. Allow 90 days for		19	
the days that days of the day of the days	m 20 a Enter 2017 estimated tax i due 4/18/17, 6/15/17, 9/15/	n full (see instructions). Estimates are	20a	1
mayors set separate to appear to appear to appear to appear to a set of the s	b Enter first quarter estimate		206	1
Donated D End		Ю.		21
21 Sub 22 TOT	22 TOTAL DUE by April 18, 20	17. Add Lines 16 and 21.		22
your estimate. Note: If the :	cipated tax due. If your estimated tax payment ybe subject to penalty and interest. You may u timate. Note: If Line 20a is left blank, RITA will	timated tax liability is \$200 or more, you a s are not 90 % of the tax due or not equal to org se the amount on Line 12 as your estimate or us calculate your estimate.	relater than your prior ye	ar′s total t
Enter amount from WORKSHEET L, Ro Total Tentative Credit: Enter on Section	Regional Income Tax-Agency PO Dec (9800) Cleveland, OH 44905-8001 Beford with an immount on Line 1 Regional Income Tax-Agency PO Dec (9800)	*		

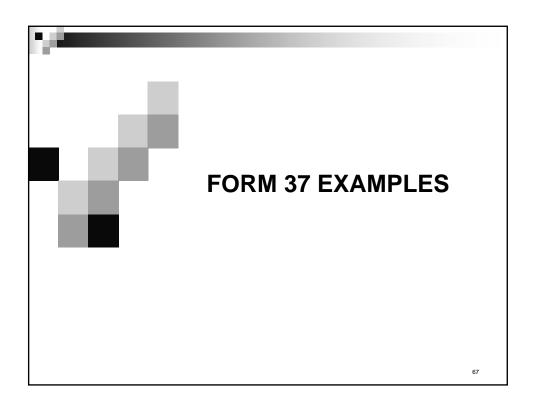


Page 3								Form 37 (2016)
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24. From 9CH	COUL CATERNA							
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90. (Less 20 m)	BLE YORKPLACE NO WYLEN 28	OME.						
COLUMN	OHI A MUNICIPALI 24-ENTERTHE TAX	RATES.						FOR UPE 92 BOJON . ACC COLUMNS 2-4, ON GROWNAGE 2, SECFOND, LINE *.
gr, water tea								SECTON BLUNC TO
	L'AXBUEN EACH III ALITY MEUNTS IN CENNINS							
EZ HILA Ma	nter -5 Un NG I inc	hote NGN-						
Note: If y	ou are a reside	ntofa RITAmu	nicipality – plea	se go to Page	4 for WORKS	HEET L to alloc	ate income/loss	and calculate
potential	credit for your r	esident munici	pality.					
SCHEE	ULE K To or	omplete Schedul	le K, see page 6 o	of the instructions	. If additional s	pace is needed, u	se a separate sh	eet.
33. V	V-2 WAGES EX	ARNED IN AR	ITAMUNICIPA	LITYOTHER T	HAN YOUR F	RESIDENCE MU	INICIPALITY A	ND FROM
				WITHHELD BY	EMPLOYER	. Complete lines		
	Wage		Municipality		Rate tructions)	Tax Due		
	viage.	,	munupany	(see ins	erarararis)	100.000		
] [
		Add Tax Due	Column, enter to	otal here AND	on Page 2, Se	ction B, Line 10	. 33	
34. V	V-2 WAGES EA	ARNED IN AN	ON-RITA TAXII	NG MUNICIPAL	LITY AND FRO	OM WHICH NO	MUNICIPAL IN	ICOME TAX
V	VAS WITHHEL	D BY EMPLOY	ER. ONLY USE	THIS SECTION	ON IF YOU HA	AVE FILED AND EQUIRED. Com	PAID THE TA	X DUE TO
	Wage	s	Municipality		:Rate tructions)	TaxDue		
			- up and				1	
L				Add Tax	Due Column,	enter total here.	34	
		E	NTER the amo	unt from WORI	KSHEET L, R	ow9, Column 7.	35	
'						ow9, Column 7. ction B, Line 4b.		



1 CHEDULE /	SUMMARY OF NOT (For Columns 2-6, COLUMN PESSECATI MARKETAUTY	Frier Obyfellags/1	counting Where E		COLUMN S	COLUMNS LOCATIONS	COLUMN?			
Find the case of auchiocolors convertigation county index recombines to accombinate agreement to the Process on a Proper diet or the transport of the convertigation of the contraction on.	- MARPAUR	4	1000 001	100A10N4		LOCK FORM	444			
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DE (* of other and DE D*) Controlled in the site and addition	SCHE	DULEK	Toc	omplete Sc	hedule k	<, see p	age 6 of th	e instructions. If additio	nal space is needed, u	ise a separate sheet.
PR. LESS LOS CARRES FORMAT MET FARABLE MORRIPLAS DISTRIBUTION OF THE FOR EACHWIST A BRUMON COLUMNS SHE APP CAR FIRE ANNA F LOSS SHE ON THE ANNA F LOSS SHE ON THE AREA THE PROPERTY OF THE AREA								HHELD BY EMPLO		JNICIPALITY AND FF below.
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Note: If you are a respectation of the second secon					\vdash					
33. W-2 WAGES WHICH NO				Add Tax	Due Co	lumn, e	enter total	here AND on Page 2	, Section B, Line 10	. 33
W		WAS W	ITHHEL	D BY EM	PLOYE	R. ONL	Y USE T		U HAVE FILED AND	MUNICIPAL IN COM DPAID THE TAX DUI aplete lines below.
34. W-2 WAGE: WAS WITH YOUR WOR			Wage	s		Munici	oality	Tax Rate (see instructions)	Tax Due	
W					+			-		-
								Add Tax Due Colu	mn, enter total here	. 34
					EN.	TER th	e amount	from WORKSHEET	L, Row 9, Column 7	. 35
					Ad	ld Lines	s 33-35. I	Enter total on Page 2	, Section B, Line 4b.	36

Form 37 (2016) WORKSHEET L							Page 4
INCOME LOSS ALLOCATION	RITA RESIDENTS	S ONLY Use this to	allocate income/lo	ss and calculate p	octential credit for	resident municipali	ty.
Print the name of each location (city/ullage.to unship) listed from SCHEDULE J, COLUMNS 16 Please see Pages 5-6 of the Instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN2 LOCATION2	COLUMN3 LOCATION3	COLUMN 4 LOCATION 4	COLUMNS LOCATIONS	COLUMNS LOCATIONS	COLUMN7 TOTALS
Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28 Columns 16: #CURRENTYEAR WORKPLACE INCOME's again. enterin each column and total							
across. Columns 16: M CURRENT YEAR WORKPLACE INCOME is a loss, enter in each column and total across.							
Compute GAIN Percentage: Divide each amount in Row 1, 3. Columns 16 by the total in Row 1, Column 7 and enterthe percentage.	%	%	%	%	%	%	
Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row2, Column 7 by the percentage(s) in Row3.							
5. SubtractRow4fromRow1.							
Enter NETTAXABLEWORKPLACE 6. INCOME from SCHEDULE J, Line 30.							
Enter the lesser of Row5 or Row6 7. above. #amount is less than zero, enter-0							
8. For Columns 2-6, enter tax rate for workplace municipality listed.	Ross 8-9: Calculate the tax due on						Enter amount from Row 9, Col 7 below on Page 3, Schedule K, Line 35
Multiply Row6 by Row8. If the result is \$0 or less, enter-0-on 9. Row9. If greater than \$0- multiply Row7 by Row8 and enter the result on Row9.	Non-W2 workplace income						
10. If amountin Row9 is greater than zero, enter the amount from Row7.	Rows 10- 11: Get credit for the tax						
Multiply Row 10 by the Credit Rate of the resident municipality. The resident municipality's credit rate:	paid in Row 9, Column 7						Enter amount from Row 12, Col 7 below on Page 2, Credit Rate Worksheet
12. Enterthelesser of Row9 or Row 11 above.							



Example 1

Name: John Q. Public Mailing Address: PO Box 1234

Tontogany, OH 44565

Physical Address: 111 North Street

Tontogany, OH 44565

- Mr. Public earned wages of \$50,000 from his employment in Bowling Green, where \$1,000 in Bowling Green city tax was withheld.
- He owns a business in Bowling Green that generated Schedule C net income of \$10,000.
- He has a rental property in Tontogany, that generated a net loss of \$5,000

	Tontogany	Bowling Green
RITA Municipality	Yes	No
Tax Rate	1.00%	2.00%
Credit Factor	100.00%	100.00%
Credit Rate(Limit)	1.00%	2.00%

§ 3/	Regional Income Tax Agency RITA Individual Income Do not use staples, tape or glue	Tax Return	2016	Easy, Fast, F	s eFile ree & Secure ohio.com	Contact us to lifre Cleveland Columbus Youngstown TDD	e: 800.880.7482 866.7217482 866.750.7482 440.526.5332
Your social security Your first name and John Q If a joint return, spo		Spouse's social sec Last name Public Last name	uritynumber		☐ Joint	Married Filing Sep EXTENSION check h	
PO Box 1234 City, state, and Zli Tontogany, OH	43565			Apt#	In the space pr	ENDED return, check ovided below, state v ırn. Attach an explar e.	why you are filing a
n the boxes below during 2016, list the ity/village/townshi	www.ship of Residence - , indicate the physical location effective date, city/village/town on in which you live. This require once, supply the additional infor	of your residence(s) ship and address in the d information determ	for all of 2016. The appropriate bookines the appropria	es. Why? Mailir	Full-Yea ent from your mail ng address does n	ot always correspo	□ Non-Reside ou moved ond to the
	City/Village/Township	Address					
⊟ffective Date	 						

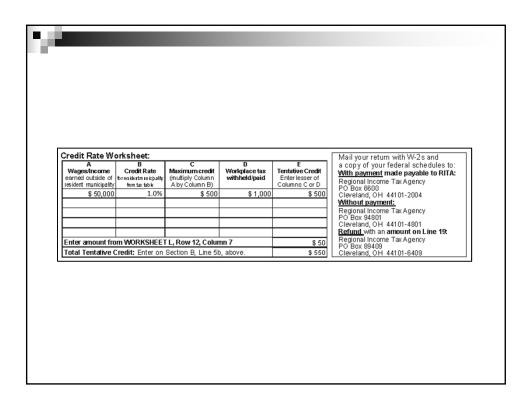
general, unlo N-2). List all he name of	ne from W-2 wage ess you moved in tax withheld for y the municipality i	o or out of a RIT. our resident muni n which you phy	A municipality du cipality in Colum sically worked. T	2016 and the amor ring the year, your to n 3 only (even if you This may be differe ER SCHOOL DISTR	axable wages ca I worked in the m nt from the emplo	nnot be less tha unicipality where oyer's address :	n Medicare wag you lived). In C	es (Box 5 of your olumn 4, indicate
	Column 1	Column 2	Column 3	Column 4	Column 5		Column 6	
Ë	W-2/W-2 G Income	Local/City Tax Withheld for	Local/City Tax Withheld for	Workplace/ Winning	Resident Municipality		Wages Earned	Date of winnings
Paperclip Local/City copy of W2/W.2G Forms and Check or Money Order Here Do not use staples, tape or glue	(see instructions for qualifying wages)	Workplace/ Winning Municipality	Resident Municipality	Munic ipality (City or village where you worked)	(City or village where you lived)	From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
/ copy of W2A or Money Order staples, tape or	\$ 50,000	\$ 1,000		Bowling Green	Tontogany	01/01/16	12/31/16	
copy r Mon taples								
I/City eck o use s								
Local/Cit								
erclip a								
Рар				For Full or Part Column 1 Total on				
Totals	\$ 50,000	\$ 1,000	:	enter Column 3 To	talonto Page 2, l	Line 7a. For No	n-Residents re	equired to file on
<u></u>				workplace wages ng an incomplete f	orm could subjec	t you to penalty	and interest if	a tax balance is
Caution		t RITA to calculat ur taxes immediat		ase use the online	eFile system at <u>w</u>	vww.ritaohio.co	<u>m</u> . It is easy to u	use, secure and

	SUMMARY OF		W-2 INCOME inter City/Village/T	ownship Whe	re Earned)		Rules may apply for S- C ipalities at <u>www.ritaohio.</u>	
Print the name of each location (city/village/township) where income/toss was earned in the	COLUMN RESIDENT MUNICIPALI		COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN4 LOCATION4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN7 TOTAL
appropriate boxes. Please see Pages 5-6 of the Instructions.	11 Tontagy		to Bowling Green	13	14	15	16	
From Federal 23. SCHEDULE C Attached	21		²² \$ 10,000	23	24	25	26	
Rental Income/Loss 24. From SCHEDULE E Attached	31 (\$ 5,	000)	32	33	34	35	36	
Partiers hip/S-Corp/Trest hoome/Loss 25. From SCHEDULE E Attached	41		42	43	44	46	46	
All Other Taxable Income/Loss 26. Attach Schedule(s)	51		52	53	54	55	56	FOR LINE 28 8 ELOU
27. RESIDENT MUNICIPALITY LOSS	()						ADD COLUMNS 14 ENTER ON RAGE 2 SECTION 8, UNE 1
CURRENT YEAR WORKPLACE INCOME	61 (\$ 5.	000)	⁶² \$ 10,000	63	64	65	66	\$ 5,000
28. (Total Lines 23-27)	, · · ·		72	73	74	75	76	
Calculate tax due on <u>workplace i</u> 29, LESSLOSS CARRY FORWARD	ncome:		()	() () () ()
NETTAXABLE WORKPLACE INC 30. (Line 28 minus Line 29)	OME		\$2 \$ 10,000	83	84	85	86	
FOREACH RITA M UNICIPALI COLLMINS 2-6-ENTERTHETAXI Note: If Line 30 is less than z 31, entertax rate.	RATES.							FOR LINE 32 8 ELOU ADD COLUMNS 24 ENTER ON PAGE 2 SECTION 8, LINE 1
MUNICIPALTAX DUEto EACH RI M UNICIPA LITY Note: # amounts in Columns or less, enter-0-, Do NOT ind 32, RITA Municipalities.	2-6 are \$10							

Form 37 (2016)						Page Z
Section B						
		Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	\$ 50,000		
For NON W-2/		Total self-employment, rental, partnership, and (if applicable)	Ia	\$ 50,000	1	
Schedule		S-Corp. income as well as any other taxable income from Page		\$ 5,000		
income see Pages		3, Schedule J, Line 28, Column 7. If less than zero, enter -0	1b	* 0,000		
3-4 before	2	Total taxable income. Add Lines 1a and 1b.	2	\$ 55,000	1	
starting Section B.	3	Multiply Line 2 by the tax rate of your resident municipality from the ta Enter the tax rate of your resident municipality here: 1.0%	x table	Э.	3	\$ 550
Withheld	4 a	Tax withheld for all municipalities other than your municipality of residence from Plage 1, Section A, Column 2, Bo not enter estimated tax payments.	4a	\$ 1,000		
taxes	h	Direct payments from Page 3, Schedule K, Line 36. Do not enter tax		\$ 100	1 1	
shown on		withheld from your wages and/or estimated tax payments on this line.	4b	\$ 100	_	
your W-2 forms are		Add Lines 4a and 4b.	5a	\$1,100		
reported on either Line	b	Total tentative credit from Credit Rate Worksheet, Column E located at the		\$ 550	1	
4a or 7a.		bottom of this page. Your resident municipality's credit rate: 1.0%	5b		- 1	
===		Enter the smaller of Line 5a or Line 5b.	5c	\$ 550	4 1	
If your resident city/village	6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 100%	6	\$ 550		
has a Credit	7 a	Tax withheld for your resident municipality from Page 1, Section A,	7a			
Rate of 0%; enter -0- on	h	Column 3. Do not enter estimated tax payments (see instructions). Tax paid by your partnership/S-Corp. to any RITA municipality@esinstructions.			1	
Line 5b through Line	8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	a 7 to		8	\$ 550
6 and go to	9	Subtract Line 8 from Line 3.	9	\$ 0		\$ 550
Line 7a. You do not need	10	Tax on non-withheld wages from Page 3, Schedule K, Line 33.	_	\$ U	1	
to complete	11		10		1	
Rate	12	Tax on Schedule J Income from Page 3, Line 32, Column 7. TAX DUE RITA AFTER WITHHOLDING. Add Lines 9.10 and 11. If	11	han zoro ontor	-	
Worksheet.	12	-0- and file Form 10A (see instructions).	1622 1	inani zero, enter	12	\$ 0
Refunds:	13	2016 Estimated Tax Payments made to RITA. Do not enter tax	Т	I	\Box	
To avoid		withheld from your W-2s. Only include payments made for the 2016	1			
delays in processing	14	tax year.	13		- 1	
your refund, mail your	15	Credit carried forward from 2015.	14		١١	
return to the PO BOX	16	TOTAL CREDITS. Add Lines 13 and 14.			15	
address listed in the	10	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Li 12. If the amount is \$10 or less, enter -0	ine	•	16	\$ 0
lower right hand corner	17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and en	ter OV	FRPAYMENT	17	
ofthis page.	18	Amount you want credited to your 2017 estimated tax.	18	I	+**+	
Refunds of	19	Amount to be refunded. You may not split an overpayment	10		1	
tax withheld from your	10	between a refund and a credit. Amounts \$10 or less will not be	19			
wages must		refunded. Allow 90 days for your refund.				
be applied for on Form	20 a	Enter 2017 estimated tax in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17.	20a			
Download	h	Enter first quarter estimate (1/4 of Line 20a).	20b			
			[200]		21	
Form 10 Aat	21	Subtract Line 18 from Line 20b.				

Form 37 (2016)	,						Pag
WORKSHEET L INCOMPLOSS ALLOCATION		S ONLYUse this to	allocate income#o	ss and calculate p	otential oredit for	resident municipal	ity.
Printtle name of each location Cityle libgs from skith Briedfrom SCHEDULE J, COLUMNS 1-6	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMNS LOCATIONS	COLUMN 6 LOCATION 6	COLUMN 7 TOTALS
Please see Pages 5-6 of the Instructions.	Tontogany	Bowling Green					
Biter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28	(\$ 5,000)	\$ 10,000					
Columns 1-6: If CURRENT YEAR 1. WORKP LACEINCOMEs a gain, enterin each column and total across.		\$ 10,000					\$ 10,0
Columns 1 6: If CURRENT YEAR WORKP LACEINCOMEs a loss, enter in each column and total across.	(\$ 5,000)						(\$ 5,00)
Compute GAIN Percentage: Divide each amount in Row 1, 3. Columns 1-6 by the total in Row 1, Column 7 and enterthe percentage.	%	100%	%	*	%	%	
Allocate Total Loss by GAIN Percentage: Multiplythe total loss from Row 2, Column 7 bythe percentage(s) in Row 3.		(\$ 5,000)					
Subtract Row 4 from Row 1.		\$ 5,000					
Briter NET TAXABLEWORKPLACE 6. NCOME from S CHEDULE J, Line 30.		\$ 10,000					
Enterthe lesser of Row 5 or Row 6 7. above. Warmount is less than zero, enter-0		\$ 5,000					
8. For Columns 2-6, entertax rate for workplace municipality listed.	Rous 8-9: Calculate tile tax due on	2%					Exteramoustfo Row9, Col7 bek os Page 3, So ked K, Like 35
Multiply Row 6 by Row 8. If the result is \$10 or less, enter-0- on 9. Row 9. If greater than \$10 - multiply Row 7 by Row 8 and enter the result on Row 9.	Nos-W2 workp Boe Iscome	\$100					\$ 10
0 Famount in Row9 is greater than zero, enter the amount from Row 7.	Rows 10- 11: Get cæditfor tie tax	\$ 5,000					
Multiply Row 10 by the Credit Rate of the resident municipality. 11. The resident municipality's credit rate: 1.070	paid a Row9, Comms?	\$ 50					Exteramous the Row 12, Col7 bet os Page 2, Cree Rate Viorks see
12 - Enterthe lesser of Row 9 or Row 11 above.		\$ 50					\$ 5

	HEDULE K To complete :	Schedule K, see page 6 of th			
301	1EDULE K To complete :	Schedule K, see page 6 of tr	e instructions. If additiona	ii space is needed, use	e a separate sneet.
33.		IN A RITA MUNICIPALIT L INCOME TAX WAS WI			
	VVIII CIT NO INICIAICII A	I INCOME TAK WAS WI	Tax Rate	I Complete iiiles i	selow.
	Wages	Municipality	(see instructions)	Tax Due	
	Add Ta	x Due Column, enter tota	I here AND on Page 2,	Section B, Line 10.	33
34.		IN A NON-RITA TAXING MPLOYER, ONLY USE T			MUNICIPAL INCOMETAX
		MUNICIPALITY, PROOF (
	Wages	Municipality	Tax Rate (see instructions)	Tax Due	
	***agc3	ividificipality	(See Instructions)	Tax Due	
			Add Tax Due Colum	n, enter total here.	34
					\$100
		ENTER the amount	from WORKSHEET L,	Row 9, Column 7.	35



Form 37 (2016	6)					Page Z
Section I						
		Total W-2/W-2G income from Page 1, Section A, Column 1.	10	T # 50 000		
For NON W-2/		Total self-employment, rental, partnership, and (if applicable)	1a	\$ 50,000		
Schedule	13	S-Corp. income as well as any other taxable income from Page	1	\$ 5,000		
income		3, Schedule J, Line 28, Column 7. If less than zero, enter -0	1b	\$ 5,000		
see Pages 3-4 before	2	Total taxable income. Add Lines 1a and 1b.	2	\$ 55,000		
starting Section B.	3	Multiply Line 2 by the tax rate of your resident municipality from the tax	x table	B.		\$ 550
oconorra.		Enter the tax rate of your resident municipality here: 1.0% Tax withheld for all municipalities other than your municipality of residence	_		3	* 550
Withheld	4 a	from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	\$1,000		
taxes	b	Direct payments from Page 3, Schedule K, Line 36, Do not enter tax	1.0	* 400		
shown on		withheld from your wages and/or estimated tax payments on this line.	4b	\$ 100		
your W-2 forms are		Add Lines 4a and 4b.	5a	\$1,100		
reported on either Line	b	Total tentative credit from Credit Rate Worksheet, Column E located at the		\$ 550		
4a or 7a.		bottom of this page. Your resident municipality's credit rate: 1.0% Enter the smaller of Line 5a or Line 5b.	5b 5c			
	6	Multiply Line 5c by the credit factor of your resident municipality from	5C	\$ 550		
If your resident		the tax table. Your resident municipality's credit factor: 100%	6	\$ 550		
oity/village has a Credit	7 a	Tax withheld for your resident municipality from Page 1, Section A.				
Rate of 0%;		Column 3. Do not enter estimated tax payments (see instructions).	7a			
enter -D- on Line 5b		Tax paid by your partnership/S-Corp. to any RITA municipality@eeinstudons	7b			
through Line 6 and go to	8	Total credits allowable. (Add Lines 6, 7a, and 7b.)			8	\$ 550
Line 7a. You	9	Subtract Line 8 from Line 3.	9	\$ 0		
do not need to complete	10	Tax on non-withheld wages from Page 3, Schedule K, Line 33.	10			
the Credit Rate	11	Tax on Schedule J Income from Page 3, Line 32, Column 7.	11			
Worksheet.	12	TAX DUE RITA AFTER WITHHOLDING. Add Lines 9, 10 and 11. If -0- and file Form 10A (see instructions).	less t	han zero, enter	12	\$ 0
	13	2016 Estimated Tax Payments made to RITA. Do not enter tax	_		12	
Refunds: To avoid	"	withheld from your W-2s. Only include payments made for the 2016	1			
delays in processing		tax year.	13			
your refund, mail your	14	Credit carried forward from 2015.	14			
return to the PO BOX	15	TOTAL CREDITS. Add Lines 13 and 14.			15	
address listed in the	16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Li 12. If the amount is \$10 or less, enter -0	ne	•	16	\$0
lower right	17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and ent	tor OV	EDDAYMENT	17	
hand comer of this page.	18	Amount you want credited to your 2017 estimated tax.	18	I I		
Refunds of	19	Amount to be refunded. You may not split an overpayment	10			
tax withheld from your	"	between a refund and a credit. Amounts \$10 or less will not be	19			
wages must be applied		refunded. Allow 90 days for your refund.	1			
for on Form	20 a	Enter 2017 estimated tax in full (see instructions). Estimates are				
10A. Download	. ا	due 4/18/17, 6/15/17, 9/15/17 and 12/15/17.	20a			
Form 10 Aat		Enter first quarter estimate (1/4 of Line 20a).	20b	I		
www.mtaohio .com	21	Subtract Line 18 from Line 20b.			21	
A2011	22	TOTAL DUE by April 18, 2017. Add Lines 16 and 21.			22	\$0



Example 2

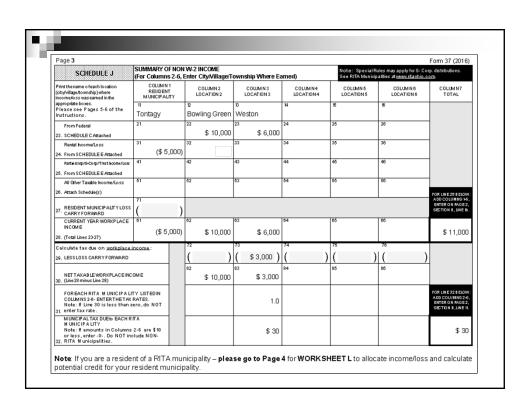
Same Facts as Example #1:

- Mr. Public earned wages of \$50,000 from his employment in Bowling Green, where \$1,000 in Bowling Green city tax was withheld.
- He owns a business in Bowling Green that generated Schedule C net income of \$10,000.
- He has a rental property in Tontogany, that generated a net loss of \$5,000

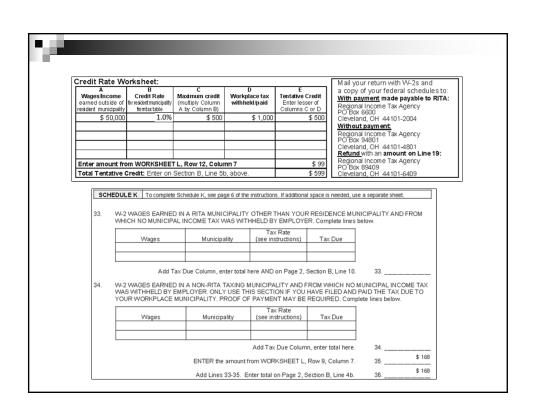
Plus...

 Mr. Public has a rental property in Weston, OH that reported a \$6,000 profit and has a \$3,000 loss carry-forward from 2015.

	Tontogany	Bowling Green	Weston
RITA Municipality	Yes	No	Yes
Tax Rate	1.00%	2.00%	1.00%
Credit Factor	100.00%	100.00%	0.00%
Credit Rate(Limit)	1.00%	2.00%	0.00%



Form 37 (2016)							Page
WORKSHEET L INCOMPLOSS ALLOCATION	RITA RESIDENT	S ONLYUse this to	allocate income#o	ss and calculate	potential credit for	resident municipa	
Printile rame of each location Cityle Rage flows skip) Bried from SCHEDULE J, COLUMNS 1-6	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 6 LOCATION 6	COLUMNS	COLUMN 6 LOCATION 6	COLUMN 7 TOTA LS
Please see Pages 5-6 of the Instructions.	Tontogany	Bowling Green	Weston				
Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28	(\$ 5,000)	\$10,000	\$ 6,000				
Columns 1-6: If CURRENT YEAR 1. WORKP LACE INCOMEs a gain, enterin each column and total across.		\$ 10,000	\$ 6,000				\$ 16,00
Columns 1-6: If CURRENT YEAR WORKP LACEINCOMEs a loss, enterin each column and total across.	(\$ 5,000)						(\$ 5,000
Compute GAIN Percentage: Divide each amount in Row 1, 3. Column 1 6 by the total in Row 1, Column 7 and enterthe percentage.	*	63%	38%	%	%	*	
Allocate Total Loss by GAIN Percentage: Multiplythetotal bss from Row 2, Column 7 bythe percentage(s) in Row 3.		(\$ 3,125)	(\$ 1,875)				
5. Subtract Row 4 from Row 1.		\$ 6,875	\$ 4,125				
Biter NET TAXABLEWORKPLACE 6. NCOME from S CHEDULE J, Line 30.		\$ 10,000	\$ 3,000				
Enterthe lesser of Row 5 or Row 6 7. above. Warmount is less than zero, enter-0		\$ 6,875	\$ 3,000				
8. For Column s 2-6, entertax rate for workplace municipality listed.	Rows 8-9: Calor title tile tax dile on	2%	1%				Enter amount from Rows, Col7 below on Page 3, Schedu K, Line 35
Multiply Row 6 by Row 8. If the nesult is \$10 or less, enter-0- on 9. Row 9. If greater than \$10 - multiply Row 7 by Row 8 and enter the result on Row 9.	Nos-M/2 workpitoe lacome	\$138	\$ 30				\$ 160
n. Famount in Row9 is greater than zero, enter the amount from Row7.	Rows 1D- 11:Get creditfor tie tax	\$6,875	\$ 3,000				
Multiply Row 10 by the Credit Pate of the resident municipality. 11. The resident municipality's credit rate: 1.070	pald	\$ 69	\$ 30				Exteram out that Row 12, Col7 be to ou Plage 2, Credit Rate Vilo first eet
12 - Enterthe lesser of Row 9 or Row 11 above.		\$ 69	\$ 30				\$ 99



Form 37 (2016)						Page Z
Section B						
	9 T-1-110/ 040/ 00 h-1-	me from Page 1, Section A, Column 1.	Τ.			
For NON W-2/		t, rental, partnership, and (if applicable)	1a	\$ 50,000		
Schedule		ell as any other taxable income from Page	1	644.000		
income		8, Column 7. If less than zero, enter -0	1b	\$11,000		
see Pages 3-4 before		e. Add Lines 1a and 1b.	2	\$ 61,000	1	
starting	Multiply Line 2 by the	tax rate of your resident municipality from the t	ax table			
Section B.	Enter the tax rate of	our resident municipality here: 1.0%		-	3	\$ 610
		nicipalities other than your municipality of residence	Т	\$ 1,000		
Withheld		, Column 2. Do not enter estimated tax payments.	4a	\$ 1,000		
taxes shown on		n Page 3, Schedule K, Line 36. Do not enter to		\$ 168		
your W-2	a Add Lines 4a and 4b.	ages and/or estillated tax payments on this line	5a	\$ 1,168	1	
forms are reported on		om Credit Rate Worksheet. Column E located at th		\$ 1,100		
either Line		Your resident municipality's credit rate: 1.0%	6 5b	\$ 599		
4a or 7a.	C Enter the smaller of I		5c	\$ 599	1	
frour	Multiply Line 5c by the	ecredit factor of your resident municipality from			1	
resident	the tax table. Your re	sident municipality's credit factor: 100%	6	\$ 599		
city/village has a Credit		resident municipality from Page 1, Section A,	\top		1	
Rate of 0%		ter estimated tax payments (see instructions).	7a			
enter O on Line 5b		nership/S-Corp. to any RITA municipality@eeIrebucko	∞ 7b			
through Line 6 and go to		ble. (Add Lines 6, 7a, and 7b.)			8	\$ 599
Line 7a. You	Subtract Line 8 from	Line 3.	9	\$ 11		
do not need to complete	Tax on non-withheld	wages from Page 3, Schedule K, Line 33.	10		1	
the Credit	Tax on Schedule J In	come from Page 3, Line 32, Column 7.	11	\$ 30	1	
Rate Worksheet.		ER WITHHOLDING. Add Lines 9, 10 and 11.	flesst		1	\$ 41
Training.	-0- and file Form 10A				12	941
Refunds:		Payments made to RITA, Do not enter tax 1-2s, Only include payments made for the 2016	1			
To avoid delays in	tax year.	-2s. Unity include payments made for the 2016	13			
processing your refund,	Credit carried forwar	N from 2016	14		1	
mail your	TOTAL CREDITS. A		14		15	\$ 0
return to the PO BOX		e 15 is less than Line 12, subtract Line 15 from L	ino		13	
address listed in the	12. If the amount is \$		lile	>	16	\$ 41
lower right hand corner		R than 12, subtract Line 12 from Line 15 and er	nter OV	ERPAYMENT.	17	
of this page.	Amount you want ere	edited to your 2017 estimated tax.	18		-	
Refunds of		ed. You may not split an overpayment	+"		1	
tax with held from your		d a credit. Amounts \$10 or less will not be	19			
wages must	refunded. Allow 90 o	lays for your refund.	1			
be applied for on Form	a Enter 2017 estimate	d tax in full (see instructions). Estimates are	+		1	
10A.		9/15/17 and 12/15/17.	20a			
Download Form 10A at	b Enter first quarter es	imate (1/4 of Line 20a).	20b			
uuuuu ritaohio	Subtract Line 18 from	Line 20b.			21	
_00m	TOTAL DUE by April	18, 2017. Add Lines 16 and 21.			22	\$ 41

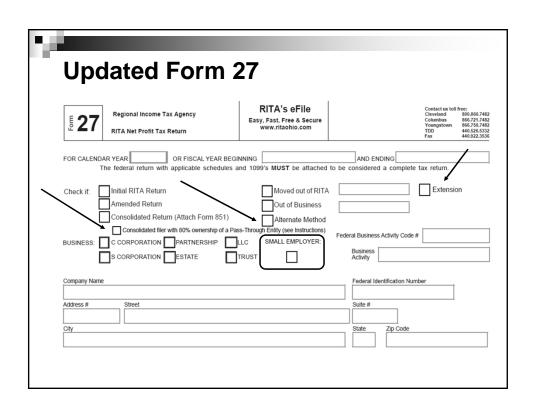
Comprehensive Example (In Your Packet)

- Mr. Public earned wages of \$50,000 from his employment in a Cleveland-based company, where \$1,000 in Cleveland City tax was withheld.
- . Luck was with him on July 4, 2016 while, at JACK Casino in Cleveland, he won \$5,000 and had \$100 of Cleveland City tax withheld.
- His home-based business generated Schedule C net income of \$25,000, and has a loss carryforward of \$4,000 from 2015.
- He has three rental properties:

 - nas three rental properties:
 The rental property in Independence, OH netted \$10,000 profit
 The rental property in Valley View, OH netted \$5,000 profit.
 This same property has a loss carryforward of \$2,500 from 2015.
 The rental property in Akron generated a net loss of \$3,000.
- Mr. Public made four \$150 estimated payments during 2016, for a total of \$600, and he estimates that his 2017 tax, after withholding, will be \$900.

	Brecksville	Independence	Valley View	Akron
RITA Municipality	Yes	Yes	Yes	No
Tax Rate	2.00%	2.00%	2.00%	2.25%
Credit Factor	87.50%	100.00%	100.00%	100.00%
Credit Rate(Limit)	2.00%	2.00%	2.00%	2.25%





Withholding Updates

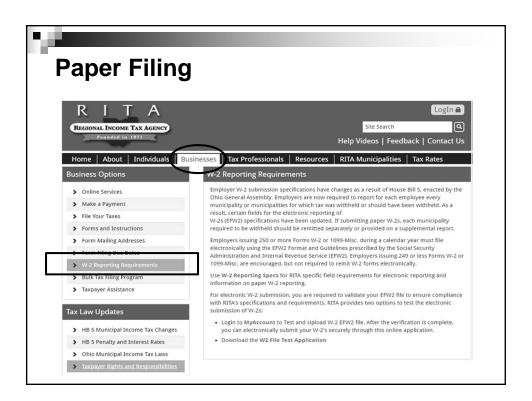
- Due Dates effective 2016
- Update for W-2 filing, 718.03(H):
 - *On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the tax administrator listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the municipal corporation during the preceding calendar year, the amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year, the name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year, any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee, and other information as may be required by the tax administrator.

Electronic W-2's - EFW2

■ The update for including all municipalities for each employee, is handled in the EFW2 Specifications found on our website:

www.ritaohio.com

 Essentially, it is an additional RS record for each municipality for each employee



W2 Reporting Specs

REGIONAL INCOME TAX AGENCY

10107 Brecksville Road Brecksville, OH 44141-3275 (440) 526-0900

Electronic Media and Paper W-2 Reporting Requirements

- A reconciliation of tax withheld (Form 17) and W-2's are required to be filed on or before the
 last day of February following any calendar year in which employee withholding has been
 made by an employer. The form is designated "FORM 17 RECONCILIATION OF
 INCOME TAX WITHHELD AND W-2/1099 TRANSMITTAL". Unless submitted
 electronically, the form must accompany all W-2 copies, computer paper listings, or
 electronic media.
- A 1099 transmittal sheet is required to be filed on or before the last day of February following any calendar year in which an individual receives 1099-misc., rents, other income, nonemployee compensation, or excess golden parachute payments.
- For assistance call (440) 526-0900. For toll free assistance within Ohio call 1-800-860-7482. For TDD assistance call (440) 526-5332.

Changes in the SSA Specifications

Record Changes: The RE Employer Record (position 174) "Kind of Employer" field descriptions have been modified. The value set remains the same.



Paper Reporting

- Employer W-2 submission specifications changed as the result of House Bill 5, enacted by the Ohio General Assembly which also updated certain requirements for the paper reporting of W-2s as described below.
- Businesses issuing 249 or less W-2 wage and tax statement forms should supply W-2
 Copy 1 For State, City, or Local Tax Department for each employee in which tax is
 withheld or should have been withheld for a RITA municipality. For each of these
 employees also provide the amount and name of every other municipality for which
 tax was withheld or should have been withheld from such employee if applicable.
 These businesses have the option of completing RITA
 s Paper W-2 Reporting Lavout
 to meet the W-2 submission requirements.
- Any exception in lieu of the standard accepted W-2 form or RITA's <u>Paper W-2 Reporting</u>
 <u>Lavout</u> must receive prior permission from RITA's Business Compliance Manager before
 submission of such lists.

Electronic Media Reporting

- All electronic media reporting for W-2 Copy A information must conform to the Social Security Administration's electronic media reporting and filing guidelines (EFW2).
- A copy of the SSA EFW2 guidelines can be printed from the Social Security Administration website at www.ssa.qov/employer.
- Employers with 250 or more W-2 Copy A forms must report on electronic media using EFW2 guidelines. If a file is not submitted electronically through RITA's website, it is <u>required</u> to be password protected. Submit password separately by mail to: RITA Attr. Business Compliance Manager P.O. Box 477900 Broadview Heights, OH 44147-7900.
- Employers with 250 or more W-2 Copy A forms who wish to report on paper W-2's must receive prior permission from RITA's Business Compliance Manager.
- Employers with less than 250 W-2 Copy A forms may report on electronic media, but must use the EFW2 guidelines.
- RITA accepts the following electronic media: CD-ROM 650mb

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• •								
	PEG	IONAL INCOL	ME TAY AGENO	CV Paner W-2 P	enorting Layou	t Requirements		
	KEG	IONAL INCO	VIE TAX AGENC	.1 raper vv-2 K	eporting Layou	t Requirements		
Businesses issuing 249 or	lace W-2c hava	the ontion of c	ompleting PITA	s Paner Penortin	W-2 Layout to n	neet the W-2 subm	ission requirement	he
Complete the information								3.
Note: Employer W-2 subn								filea
withholding reconciliation								
withheld or should have b								
wages paid to such emplo								
withheld from such emple		p 8	,,					
	•							
Tax Year	Company EIN		Company Nam	ie	Company			
		1						
					City		State	Zip
W-3 Totals from list below	v:							
Box 5 Wages	\$ -		Submitter Nan	ne	Submitter Cont	act Information (P	hone Number or Ad	ldress)
Box 18 Wages	\$ -							
Workplace Tax Withheld	\$ -							
Residence Tax Withheld	\$ -		Submitter Sign	nature: I have exa	mined this repor	t and to the best o	f my knowledge it is	s correct.
Provide the following in	nformation fo	r each W-2 is	sued. In cases	where an emple	over withholds	for an employee	for more than on	e location, a
separate row should be					.,	,,		
			Tax Authority					
			Code for RITA					
			Municipalities					Municipality
			If Non RITA -			Workplace Tax	Residence Tax	Name (RITA or
	First Name	Last Name	enter 0	Box 5 Wages	Box 18 Wages	Withheld	Withheld	Non RITA)
SSN								

