

S-Corp. Rules for RITA Member Municipalities

S-Corp distributive shares are taxable, regardless of participation or origin and should be reported on Form 37.

FAIRPORT HARBOR	PAINESVILLE	RICHMOND HEIGHTS
LIBERTY CENTER	PERRY	YELLOW SPRINGS

The Ohio S-Corp distributive shares are taxable and should be reported on Form 37.

AVON	COLUMBIANA	JACKSON CENTER	SEBRING	WICKLIFFE
AVON LAKE	CUYAHOGA FALLS	JOHNSTOWN	SEVEN HILLS	WILLOUGHBY
BELLVILLE	CUYAHOGA HEIGHTS	LAKEMORE	SHEFFIELD LAKE	WILLOUGHBY HILLS
BOSTON HEIGHTS	EAST PALESTINE	MACEDONIA	SHEFFIELD VILLAGE	WOODMERE
BROOKLYN HEIGHTS	EASTLAKE	MAPLE HEIGHTS	SOLO	
CAMPBELL	FREMONT	MENTOR	SOUTH EUCLID	
CHAGRIN FALLS	GAHANNA	NORTH CANTON	STREETSBORO	
CHARDON	HIGHLAND HEIGHTS	OAKWOOD	TWINSBURG	
CLEVELAND HEIGHTS	HOLLAND	POWELL	VALLEY VIEW	

S-Corp distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37.

ABERDEEN	DENNISON	LOWELLVILLE	OAK HILL	UNIVERSITY HEIGHTS
ADDYSTON	DUNKIRK	LYNDHURST	OBERLIN	UPPER ARLINGTON
ADELPHI	EAST CLEVELAND	LYONS	OLMSTED FALLS	URBANCREST
ALEXANDRIA	EATON	MADISON VILLAGE	ORANGE	VALLEYVIEW
AMANDA	EDGERTON	MAINEVILLE	OSTRANDER	VERMILION
AMELIA	EDISON	MALVERN	OTTAWA	WADSWORTH
AMSTERDAM	ELMORE	MANCHESTER	OWENSVILLE	WAKEMAN
ANDOVER	ELMWOOD PLACE	MANTUA	OXFORD	WASHINGTONVILLE
ANTWERP	ELYRIA	MARENGO	PATASKALA	WATERVILLE
ARLINGTON HEIGHTS	EMPIRE	MARTINS FERRY	PATTERSON	WAYNE LAKES
ASHLEY	FAIRBORN	MAYFIELD HEIGHTS	PAYNE	WAYNESVILLE
ASHVILLE	FAIRVIEW PARK	MAYFIELD VILLAGE	PENINSULA	WELLINGTON
AURORA	FAYETTE	MCCLURE	PEPPER PIKE	WELLSTON
BALTIC	FELICITY	MCDONALD	PIKETON	WELLSVILLE
BALTIMORE	FORT JENNINGS	MECHANICSBURG	PLEASANT HILL	WEST ELKTON
BARNESVILLE	FOSTORIA	MEDINA	PLEASANTVILLE	WEST LAFAYETTE
BATAVIA	FULTON	MELROSE	POMEROY	WEST LIBERTY
BAY VILLAGE	FREDERICKTOWN	METAMORA	PORTAGE	WEST MANSFIELD
BEACHWOOD	GALENA	MIDDLE POINT	POWHATAN POINT	WEST UNITY
BEAVERDAM	GALION	MIDDLEBURG HEIGHTS	QUINCY	WESTLAKE
BEDFORD HEIGHTS	GARFIELD HEIGHTS	MIDDLEPORT	RAVENNA	WESTON
BELLE CENTER	GATES MILLS	MIDVALE	REMINDERVILLE	WHITEHOUSE
BELLEFONTAINE	GENOA	MIFFLIN	REYNOLDSBURG	WILLIAMSBURG
BELLEVUE	GETTYSBURG	MILAN	RICHWOOD	WILLIAMSPORT
BELPRE	GIRARD	MILFORD	RIDGEWAY	WILLOWICK
BENTLEYVILLE	GOLF MANOR	MILFORD CENTER	RIO GRANDE	WINDHAM
BEREA	GLENWILLOW	MILLER CITY	RIPLEY	WINTERSVILLE
BETHEL	GRAFTON	MILLERSPORT	RISINGSUN	WOODSFIELD
BETTSVILLE	GRANDVIEW HEIGHTS	MINERAL CITY	ROCKY RIVER	WOODSTOCK
BEXLEY	GRATIS	MINERVA PARK	ROSSFORD	WORTHINGTON
BLOOMDALE	GREENFIELD	MINGO JUNCTION	SABINA	YOUNGSTOWN
BLOOMINGDALE	GREENHILLS	MOGADORE	SAINT CLAIRSVILLE	
BLOOMVILLE	GROVE CITY	MORELAND HILLS	SAINT PARIS	
BRECKSVILLE	GROVEPORT	MORRAL	SALINEVILLE	
BREMEN	HANOVER	MOSCOW	SANDUSKY	
BRICE	HARRISBURG	MOUNT STERLING	SARDINIA	
BRIDGEPORT	HARRISON	MOUNT VICTORY	SHAKER HEIGHTS	
BROADVIEW HEIGHTS	HARROD	MT HEALTHY	SHAWNEE HILLS	
BROOKLYN	HASKINS	NEW ALBANY	SILVER LAKE	
BUCKLAND	HILLIARD	NEW BAVARIA	SILVERTON	
CAIRO	HIRAM	NEW BLOOMINGTON	SMITHFIELD	
CAMDEN	HOPEDALE	NEW FRANKLIN	SOUTH CHARLESTON	
CANAL WINCHESTER	HUDSON	NEW RICHMOND	SOUTH SOLO	
CARDINGTON	HURON	NEW RIEGEL	SOUTH VIENNA	
CARROLL	INDEPENDENCE	NEW WASHINGTON	ST. LOUISVILLE	
CARROLLTON	JACKSON	NEW WATERFORD	STEBENVILLE	
CATAWBA	JEFFERSONVILLE	NEWBURGH HEIGHTS	STOUTSVILLE	
CECIL	JERRY CITY	NEWCOMERSTOWN	STRATTON	
CEDARVILLE	JEWETT	NEWTON FALLS	STRONGSVILLE	
CENTERBURG	KENT	NEWTONSVILLE	SUGAR GROVE	
CHESTERVILLE	KILLBUCK	NEWTOWN	SUGARCREEK	
CIRCLEVILLE	KIRKERSVILLE	NEY	SUNBURY	
CLARKSVILLE	KIRTLAND	NILES	SWANTON	
CLINTON	LAGRANGE	NORTH COLLEGE HILL	SYCAMORE	
COMMERCIAL POINT	LAKELINE	NORTH LEWISBURG	TALLMADGE	
CONESVILLE	LEESBURG	NORTH OLMSTED	THURSTON	
CONTINENTAL	LEETONIA	NORTH RIDGEVILLE	TIRO	
CORWIN	LITHOPOLIS	NORTH ROBINSON	TONTOGANY	
CRESTLINE	LOCKBOURNE	NORTH ROYALTON	TORONTO	
DANVILLE	LOCKLAND	NORTHFIELD VILLAGE	TREMONT CITY	
DARBYVILLE	LODI	NORWALK	TRIMBLE	
DEGRAFF	LOVELAND	OAK HARBOR	UHRICHSVILLE	

as of 6.30.2020