

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

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

ABERDEEN	CRESTLINE	LITHOPOLIS	NORTH PERRY	TALLMADGE
ADA	DANVILLE	LOCKBOURNE	NORTH RIDGEVILLE	THURSTON
ADDYSTON	DARBYVILLE	LOCKLAND	NORTH ROBINSON	TIMBERLAKE
ADELPHI	DEGRAFF	LODI	NORTH ROYALTON	TIRO
ALEXANDRIA	DENNISON	LOVELAND	NORTHFIELD VILLAGE	TONTOGANY
ALGER	DUNKIRK	LOWELLVILLE	NORTON	TORONTO
AMANDA	EAST CLEVELAND	LYNDHURST	NORWALK	TREMONT CITY
AMELIA	EATON	LYONS	OAK HARBOR	TRIMBLE
AMSTERDAM	EDGERTON	MADISON VILLAGE	OAK HILL	UHRICHSVILLE
ANDOVER	EDISON	MAINEVILLE	OBERLIN	UNIVERSITY HEIGHTS
ANTWERP	ELMORE	MALVERN	OLMSTED FALLS	UPPER ARLINGTON
ARLINGTON HEIGHTS	ELMWOOD PLACE	MANCHESTER	ORANGE	URBANCREST
ASHLEY	ELYRIA	MANTUA	OSTRANDER	VALLEYVIEW
ASHVILLE	EMPIRE	MARENGO	OTTAWA	VERMILION
AURORA	FAIRBORN	MARTINS FERRY	OWENSVILLE	WADSWORTH
BAL TIC	FAIRVIEW PARK	MAYFIELD HEIGHTS	OXFORD	WAKEMAN
BALTIMORE	FAYETTE	MAYFIELD VILLAGE	PATASKALA	WASHINGTONVILLE
BARBERTON	FELICITY	MCCLURE	PATTERSON	WATERVILLE
BARNESVILLE	FORT JENNINGS	MCDONALD	PAYNE	WAYNE LAKES
BATAVIA	FOSTORIA	MECHANICSBURG	PENINSULA	WAYNESVILLE
BAY VILLAGE	FULTON	MEDINA	PEPPER PIKE	WELLINGTON
BEACHWOOD	FREDERICKTOWN	MELROSE	PIKETON	WELLSTON
BEAVERDAM	GALENA	METAMORA	PLEASANT HILL	WELLSVILLE
BEDFORD HEIGHTS	GALION	MIDDLE POINT	PLEASANTVILLE	WEST ELKTON
BELLE CENTER	GARFIELD HEIGHTS	MIDDLEBURG HEIGHTS	POMEROY	WEST LAFAYETTE
BELLEFONTAINE	GATES MILLS	MIDDLEPORT	PORTAGE	WEST LIBERTY
BELLEVUE	GENOA	MIDVALE	POWHATAN POINT	WEST MANSFIELD
BELPRE	GETTYSBURG	MIFFLIN	QUINCY	WEST UNITY
BENTLEYVILLE	GIRARD	MILAN	RAVENNA	WESTLAKE
BEREA	GOLF MANOR	MILFORD	REMINDERVILLE	WESTON
BETHEL	GLENWILLOW	MILFORD CENTER	REYNOLDSBURG	WHITEHOUSE
BETTSVILLE	GRAFTON	MILLER CITY	RICHWOOD	WILLIAMSBURG
BEXLEY	GRANDVIEW HEIGHTS	MILLERSPORT	RIDGEWAY	WILLIAMSPORT
BLOOMDALE	GRATIS	MINERAL CITY	RIO GRANDE	WILLOWICK
BLOOMINGDALE	GREENFIELD	MINERVA PARK	RIPLEY	WINDHAM
BLOOMVILLE	GREENHILLS	MINGO JUNCTION	RISINGSUN	WINTERSVILLE
BRATENAHL	GROVE CITY	MOGADORE	ROCKY RIVER	WOODLAWN
BRECKSVILLE	GROVEPORT	MONROEVILLE	ROSSFORD	WOODSFIELD
BREMEN	HANOVER	MORELAND HILLS	SABINA	WOODSTOCK
BRICE	HARRISBURG	MORRAL	SAINT CLAIRSVILLE	WORTHINGTON
BRIDGEPORT	HARRISON	MOSCOW	SAINT PARIS	XENIA
BROADVIEW HEIGHTS	HARROD	MOUNT STERLING	SALINEVILLE	YOUNGSTOWN
BROOKLYN	HASKINS	MOUNT VICTORY	SANDUSKY	
BUCKLAND	HELENA	MT HEALTHY	SARDINIA	
CAIRO	HILLIARD	NEW ALBANY	SHAKER HEIGHTS	
CAMDEN	HIRAM	NEW BAVARIA	SHAWNEE HILLS	
CANAL WINCHESTER	HOPEDALE	NEW BLOOMINGTON	SILVER LAKE	
CARDINGTON	HUDSON	NEW FRANKLIN	SILVERTON	
CARROLL	HURON	NEW RICHMOND	SMITHFIELD	
CARROLLTON	INDEPENDENCE	NEW RIEGEL	SOUTH CHARLESTON	
CATAWBA	JACKSON	NEW WASHINGTON	SOUTH SOLON	
CECIL	JEFFERSONVILLE	NEW WATERFORD	SOUTH VIENNA	
CEDARVILLE	JERRY CITY	NEWBURGH HEIGHTS	ST. LOUISVILLE	
CENTERBURG	JEWETT	NEWCOMERSTOWN	STEUBENVILLE	
CHESTERVILLE	KENT	NEWTON FALLS	STOUTSVILLE	
CIRCLEVILLE	KILLBUCK	NEWTONSVILLE	STRATTON	
CLARKSVILLE	KIRKERSVILLE	NEWTOWN	STRONGSVILLE	
CLINTON	KIRTLAND	NEY	SUGAR GROVE	
COMMERCIAL POINT	LAGRANGE	NILES	SUGARCREEK	as of 12.21.2020
CONESVILLE	LAKELINE	NORTH COLLEGE HILL	SUNBURY	
CONTINENTAL	LEESBURG	NORTH LEWISBURG	SWANTON	
CORWIN	LEETONIA	NORTH OLMSTED	SYCAMORE	