

RITA Annual Municipal Income Tax Update Webinar

January 14, 2022

To watch the archived webinar click [here](#):

*Please note: CPE is only available for live webinars, it is not available on demand.



Navigating the Webinar



RITA Annual Municipal Income Tax Update Webinar

January 14, 2022

Ask us a Question

PDF of our presentation

0:15 / 0:14

Ask Question

Materials

To listen via the phone, please dial 888-609-1607 followed by 891 820 86#



Survey

“Adminis-trivia”

Today’s Webinar Qualifies for 3 Hrs CPE in Taxation

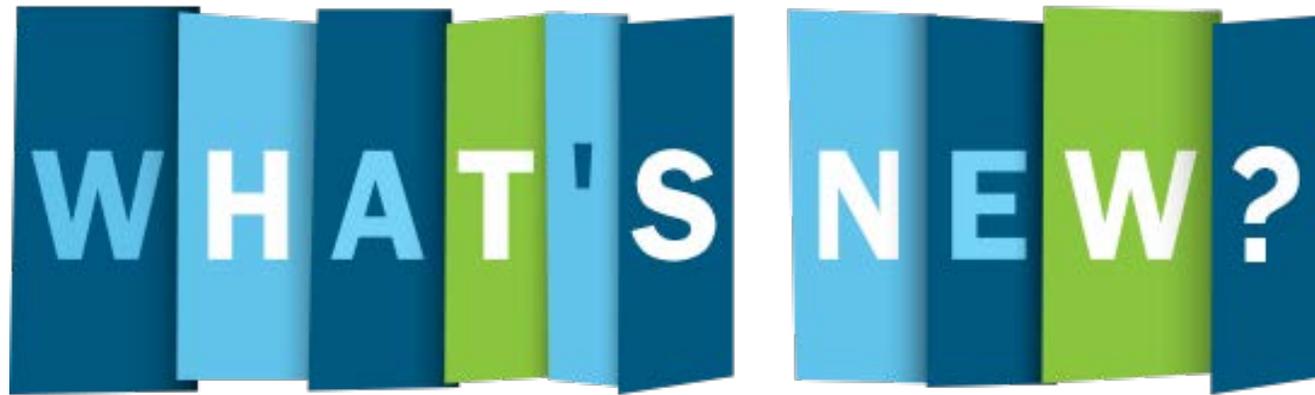
**CPE is only available for the live webinar on January 14th.
It is not available for the recorded version.**

- To Qualify for CPE:
 - Submit answer to **6 of 8 Poll Questions** *during* the presentation.
 - OR
 - **Submit 6 of 8 Code Words** via email *after* the presentation.
- Watching as a Group?
 - All attendees must register individually. **Provide a list** of attendees via email *after* the presentation.

Municipal Income Tax Webinar

Agenda

- What's New
- Remote Work & Municipal Income Tax – A Tale of Two Years
 - Refunds
 - Resident Returns
 - Withholding
 - Estimates
- Potential Impact
- Q&A

The image features the text "WHAT'S NEW?" rendered in a stylized, 3D block-letter font. Each letter is contained within a rectangular block that has a slight shadow and depth. The colors of the blocks are dark blue, light blue, and green. The text is centered within a white rectangular area that is framed by a thick blue border.

WHAT'S NEW?

2022 Filing Deadline

Monday,
April 18, 2022



APRIL 16, 2022

What's New

Growing to Serve
78 of Ohio's 88
Counties



2021 New RITA Municipalities

ADA Village of Ada Hardin County Start Date 1/1/21	ALGER Village of Alger Hardin County Start Date 1/1/21	BARBERTON City of Barberton Summit County Start Date 1/1/21	BRATENAHL Village of Bratenahl Cuyahoga County Start Date 1/1/21
BRYAN City of Bryan Williams County Start Date 8/1/21	BUTLER Village of Butler Richland County Start Date 7/1/21	EUCLID City of Euclid Cuyahoga County Start Date 2/1/21	FRAZEYSBURG Village of Frazeytsburg Muskingum County Start Date 1/1/21
GIBSONBURG Village of Gibsonburg Sandusky County Start Date 7/1/21	HELENA Village of Helena Sandusky County Start Date 1/1/21	LATTY Village of Latty Paulding County Start Date 1/1/21	MONROEVILLE Village of Monroeville Huron County Start Date 1/1/21
NORTH PERRY Village of North Perry Lake County Start Date 1/1/21	NORTON City of Norton Summit/Wayne County Start Date 1/1/21	PARMA HEIGHTS City of Parma Heights Cuyahoga County Start Date 1/1/21	RITTMAN City of Rittman Medina/Wayne County Start Date 7/1/21
SALEM City of Salem Columbiana County Start Date 1/1/21	Warrensville Heights City of Warrensville Hts Cuyahoga County Start Date 1/1/21	WEST ALEXANDRIA Village of West Alexandria Preble County Start Date 7/1/21	WOODLAWN Village of Woodlawn Hamilton County Start Date 1/1/21

New Members

2022 New RITA Municipalities (Beginning 1/1/22)

- City of Hamilton
- Village of Caldwell
- Village of Doylestown
- Village of Malinta

- City of Orrville (2/1/22)

View the entire list of RITA Municipalities at ritaohio.com/municipalities

New Income Tax Rates

Brecksville, Worthington and Youngstown Offices Open For In Person Taxpayer Assistance
See [News and Important Updates](#) for the Latest

Contact Us > Feedback >

Tax Rates Table

Alphabetical Municipality Filter:
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

New Municipalities and Tax Rate Changes:
New Municipalities ▾
EXPORT PRINT

2022 2021 2020 2019 2018 2017 2016

Bold indicates a rate that went into effect January 1st in the selected year.
* Indicates a new municipality that went into effect January 1st in the selected year.

Municipality	Code	Tax Rate	Credit Factor (Tax Credit)	Credit Rate (Credit Limit)
Butler County Annexation *	091	2.000%	0.000%	0.000%
Caldwell *	158	1.000%	100.000%	1.000%
Doylestown *	261	2.000%	100.000%	2.000%
Ham Fair Twp JEDD I *	417	2.000%	0.000%	0.000%
Ham Fair TWP JEDD II *	080	2.000%	0.000%	0.000%
Ham Fair TWP JEDD III *	081	2.000%	0.000%	0.000%

New Payment Plan AutoPay

Payment Plan AutoPay in MyAccount

- Provides individuals a secure and convenient way to automatically pay their monthly payment plans.
- Requirements for Individual Taxpayers to Enroll:
 - Must set-up on a RITA payment plan
 - Payment plan must be current and have no past due balances

New Payment Plan AutoPay

- Payment Plan AutoPay option found in the Payment/Balance menu of MyAccount for taxpayers on an active payment plan with RITA.

RITA MyAccount Log Out Welcome rmcceady111

MyAccount

- Summary
- Tax Filings**
 - File a Tax Return
 - File an Exemption
 - View/Amend Estimate
 - View Filing History
- Refund**
 - View Refund Status
- Payments / Balance**
 - View Payment History
 - Make a Payment / View Account Balance
 - Pay My Filing Voucher
 - Payment Plan AutoPay**
- Contact Us

MyAccount Summary

Welcome to MyAccount!

MyAccount has a fresh look with exciting features to enhance your user experience:

- Easy "Send Us a Message" section
- User-friendly navigation
- Credit card payment option for all applications
- More self-service options
- Enhanced Tax Form view in Filing History
- Optional Two-Factor Authentication for an additional security layer

ons that were submitted to us by taxpayers like you. We will continue more updates as we continue to make filing your municipal income

Payment Plan AutoPay will only be displayed in the Menu for Individual Taxpayers that are on an Active Payment Plan

New Payment Plan AutoPay

Payment Plan AutoPay in MyAccount

- Once enrolled, taxpayers will receive two monthly emails -
 - 10 days prior to the payment being withdrawn – this email replaces the paper monthly payment plan billing statement; and
 - the day the payment is withdrawn, confirming successful receipt of the payment.

New Payment Plan AutoPay

Payment Plan AutoPay in MyAccount

- When the payment plan is paid in full the taxpayer will be automatically unenrolled and will receive email confirmation of the completion of their payment plan.
- Taxpayer may un-enroll at any time through MyAccount – this will result in paper billing statements being sent again.

Form Updates - Online Estimate Form 20

MyAccount

➤ Summary

Tax Filings

➤ File An Estimate

➤ View Filing History

Account Changes

➤ Add Municipality

➤ Add Subcontractor

Refund

➤ View Refund Status

Payments / Balance

➤ View Payment History

➤ Make a Payment / View
Account Balance

➤ Pay My Filing Voucher

Estimate - Tax Year

Use the following Tax Year options to electronically file your estimate.

Tax Year	Estimate Filing
2020	View Filed Estimate ➤
2021	View Filed Estimate ➤

➤ MyAccount Summary

Form Updates – Form 20

Form 20 - View Estimate

Estimate on File

Estimate on File for 2020: \$0.00

Payments and Credits made to RITA for 2020: \$0.00

Remaining Estimate Due: \$0.00

[MyAccount Summary](#)

[Add/Update Estimate](#)

Form Updates

Form 20 - Municipality Distributions

Municipality Distributions

Municipality Name 

Estimated Tax Amount

+ ADD

CLEAR

Use the SAVE button to save your current changes while staying on this page. If you are done entering municipalities use the NEXT button at the bottom of the page to save your changes and advance to the next page.

SAVE

Municipal Filter:

Displayed Municipalities: 2

Total Entered Municipalities: 2

Municipality Name	Estimate On File	Estimated Tax Amount
BRECKSVILLE	0.00	2000.00
		Delete
STRONGSVILLE	0.00	300.00
		Delete
Estimate Total	\$0.00	\$2,300.00

Back

Next

Form Updates – Form 20

- MyAccount
 - Summary
- 2020 - NetProfit Estimate
- Municipality Distributions
- Review and File

Form 20 - Payment Amount

Balance Summary

Total Estimate for 2020:	\$2,300.00
Payments and Credits made to RITA for 2020:	\$0.00
Remaining Estimate Due:	\$2,300.00

What amount would you like to pay now?

- \$2,300.00 - 2020 total estimate balance
- Bill me later 
- Pay other amount

(AMOUNT)

Back

Next

Form Updates – Form 20

- MyAccount
 - Summary
 - 2020 - NetProfit Estimate
 - Municipality Distributions
 - Review and File

Form 20 - Ach

Direct Transfer From Your Checking or Savings Account

Payment Amount

\$2,300.00

Type of Account:

Checking Savings

Where are these numbers on my personal check?

Show Image ▼

Routing Number:

ROUTING NUMBER (REQUIRED)

Account Number:

ACCOUNT NUMBER (REQUIRED)

Account Number Confirmation:

ACCOUNT NUMBER (REQUIRED)

Do you want to defer your payment to a later date?



Net Operating Loss Updates

NOL Phase In

- 50% Phase in still in effect for tax year 2021 filed in 2022.
- If you have questions, contact us and/or review the previous 2020 presentation available at <https://www.ritaohio.com/TaxProfessionals/Home/Presentations>

MeF Partners

2021 Updates

Note: Some partners are still completing their testing. The website will be updated as they finish the testing process.

- Individual
 - ATX
 - Blockworks
 - CCH Prosystem FX
 - Drake
 - GOsystem/ONESOURCE
 - LACERTE
 - OLT (Online Tax)
 - TaxAct
 - Ultra Tax

MeF Partners

2021 Updates

Note: Some partners are still completing their testing. The website will be updated as they finish the testing process.

- Net Profit
 - Drake
 - UltraTax
 - CCH

Note: Form 27 Returns for clients with multiple rental properties, in multiple municipalities, are now easier to file using MeF

MeF Partners



Fast File

MyAccount



Forms



Individuals



Businesses



Tax Professionals

Tax Resources And News

Tax Seminar Presentations

Individual Forms And Instructions

Business Forms And Instructions

EFile Options For Tax Software Vendors

MeF (MODERNIZED EFILE) Software Vendors



News And Important Updates



Tax Law Updates

Brecksville, Worthington and Youngstown Offices Open For In Person Taxpayer Assistance

See [News and Important Updates](#) for the Latest

Contact Us >

Feedback >

Modernized eFile Approved Software Vendors

The software vendors listed below have been approved to provide RITA returns. Products and other information are listed after testing with the software vendor is complete. If you are a software vendor that wants to participate in the MeF program, please submit one or both of the following forms:

[Tax Year 2021 RITA Form 37 MeF Application - Individuals](#)

[Tax Year 2021 RITA Form 27 MeF Application - Businesses](#)

[Tax Professionals News and Important Updates](#) will provide notifications related to the current MeF program.

Tax Year 2021

Tax Year 2020

Tax Year 2019

Tax Year 2018

Tax Year 2017

Tax Year 2016

Tax Year 2015

Tax Year 2014

Official Company Name:	DRAKE ENTERPRISES
Product Name:	DRAKE SOFTWARE
Mailing Address:	235 EAST PALMER STREET, FRANKLIN, NC 28734
Support:	1-828-247-6620
Forms Accepted:	Net Profit Tax Return (RITA Form 27)
Web Address:	www.drakesoftware.com
Official Company Name:	THOMSON REUTERS

Product Name:	UltraTax CS
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Optical Character Recognition (OCR)

RITA is
implementing OCR
for
Forms 11 and 17

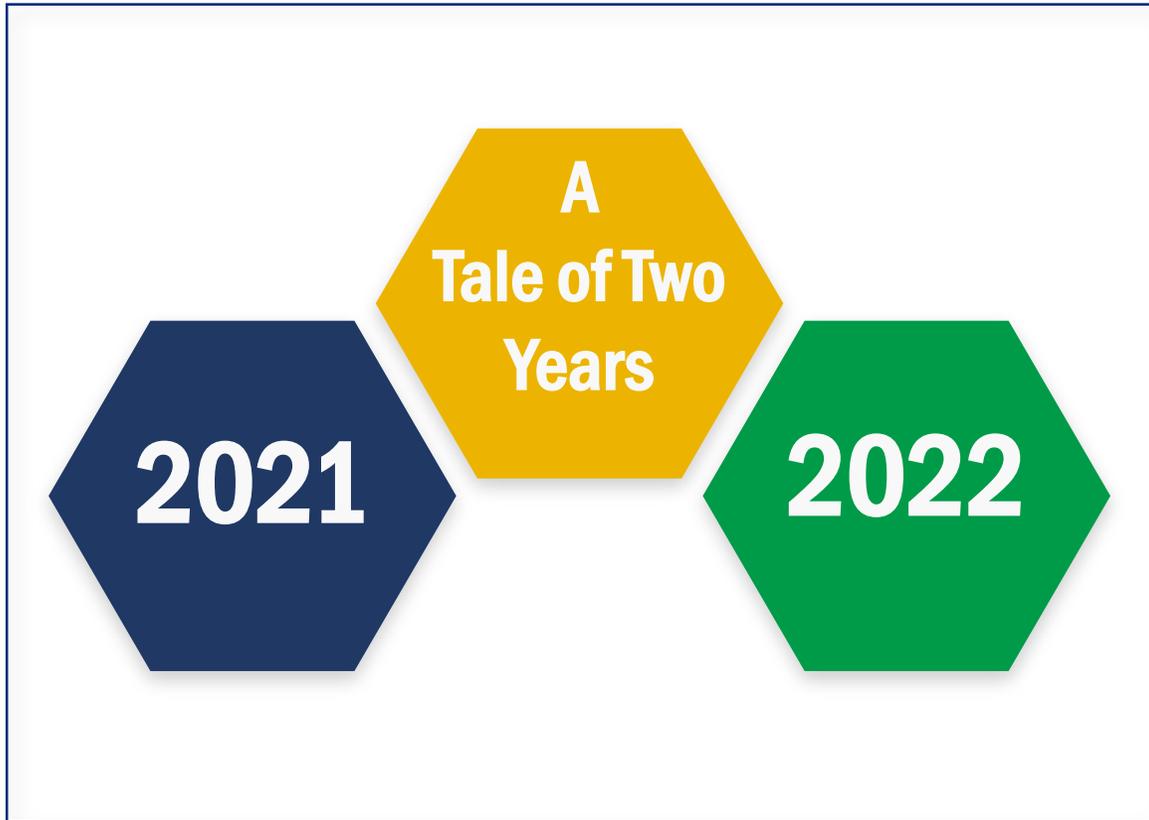
- For best results contact us.
- If you are a payroll/software provider who programs or codes RITA's Form 11 or 17, please email communications@ritaohio.com so that we can partner you with one of our specialists to discuss the details.

Optical Character Recognition (OCR)

OCR – Quick Guide for Forms 11 and 17

- Common Updates –
 - Remove pre-printed decimal points, dollar signs, symbols
 - Remove boxes and lines around input; and
 - Eliminate shading or pre-printed backgrounds.
 - Update font size of months on Form 17 to match data print size.

Remote Work & Municipal Income Tax



- Refunds
- Resident Returns
- Withholding
- Estimates

Remote Work & Municipal Tax

- In response to the COVID-19 pandemic, Ohio law has permitted employers to withhold municipal income tax from employee wages as if employees are working in the office, regardless of where they have been performing their work.
- That rule ended December 31, 2021.
- January 1, 2022 – what happens(ed) now?
- Let's talk about this as a tale of two years – TY 2021 and TY 2022

Remote Work & Municipal Tax

But First, What About 2020 Refunds?

- 2020 COVID-19 withholding refunds are still being litigated.
- RITA will continue to hold 2020 refund requests in a suspended status until litigation resolved.
- Use 2020 Form 10A found at ritaohio.com – follow the COVID-19 instructions.

Remote Work & Municipal Tax

2020 COVID-19 Withholding Litigation - Update

- *Buckeye Institute, et al v. Megan Kilgore, et al* (Columbus City Auditor)
- *Schaad v. Adler* (City of Cincinnati)
- *Curcio, et al v. Hufford* (City of Oregon) and *Zawista* (City of Toledo)
- *Morsy v. Dumas* (City of Cleveland)

Tax Year 2021 – Refunds

2021 Refunds Permitted

- 2021 Refunds are permitted, per Ohio House Bill 110.
- Use 2021 Form 10A found at www.ritaohio.com/Forms/Home/IndividualFormDownloads

Tax Year 2021 – Form 10A

REGIONAL INCOME TAX AGENCY

- Fast File
- MyAccount
- Forms**
- Individual Forms
- Business Forms
- Individuals
- Businesses
- Tax Professionals
- News And Important Updates
- Tax Law Updates
- RITA Municipalities
- Resources
- Tax Rates
- About

Brecksville, Worthington and Youngstown Offices Open For In Person Taxpayer Assistance
See [News and Important Updates](#) for the Latest

Contact Us > Feedback >

Forms And Instructions

2021	2020	2019	2018	2017	2016	2015	2014	
Municipal Income Tax Drop-Off Sheet								Form
RITA will prepare your return for you. Fill out this sheet, attach your documents and drop it off at select RITA locations.								
Form 37								Form Instructions
Individual Municipal Income Tax Return								
Exemption								Form
Use this form if you are exempt from filing an Individual Municipal Income Tax Return								
Form 10A								Form
Application for Municipal Income Tax Refund								
Form 32 EST-EXT								Form
Estimated Income Tax and/or Extension of Time to File								
Request for Allocation of Payments								Form
Use this form to allocate existing payments/credits between separate individual accounts								
Postal Wage Amendment Statement Form								Form
Form 75								Form
Individual Registration Form								
Request for Appealable Assessment								Form

Tax Year 2021 – Form 10A

Form 10A Regional Income Tax Agency
 Application for Municipal Income Tax Refund
 PO Box 95422
 Broadview Heights, OH 44101-0033



800.860.7482
 TDD 440.526.5332
 ritaohio.com

Your social security number		Tax year of claim 2021
Your first name and middle initial	Last name	
Current home address (number and street)		Apt #
City, state, and ZIP code		

To **avoid delays** in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds.

Contact phone number: _____

Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.

Reason for Claim

Check the Box below that applies.

- A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested.
- No refunds will be issued without the proper documentation indicated by reason for claim.

(MM/DD/YYYY)

- Age Exemption.** Date of Birth _____ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com under FAQs/Individual FAQ/Refunds. In addition, you worked and review the Special Notes section that relates to the appropriate tax year.
- Days Worked From Home (remote).** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.
- Other Days Worked Outside of municipality** for which the employer withheld tax (other than days worked at home). 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 Employer Certification on page 2. If any of the days worked outside of the municipality were in response to the COVID-19 pandemic, please check the box at the top right of this page.
- Employer withheld at a rate higher than the employment municipality's tax rate.** Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. **Do Not Use for COVID-19.**
- Employer withheld too much (over-withheld) residence municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.
- Withheld by mistake for the municipality of _____** when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.

Indicate the address where you actually worked in the box below. **Do Not Use for COVID-19.**

Work Location Street Address	City	State	Zip

- Over-the-road truck driver.** The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2).
- 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. Only the completion of the Claim Summary below is required.
- Other (Indicate Reason).** Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. **Do Not Use for COVID-19.**

- Refund of overpayment on account** if you have already filed Form 37 or you are not required to file. Employer certification is not required.

Tax Year 2021 – Form 10A

Tax Year 2021 Form 10A Changes

- Use 2021 Form
- Check box at the top if any portion of the request is related to Covid-19.
- Use Reason No. 2 for working from home

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033	 RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD 440.526.5332 ritaohio.com
Your social security number	Tax year of claim 2021		<p>To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds.</p> <p>Contact phone number _____</p> <p><input type="checkbox"/> Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.</p>
Your first name and middle initial	Last name		
Current home address (number and street)		Apt #	
City, state, and ZIP code			
Reason for Claim			

2. Days Worked From Home. Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.

Tax Year 2021

Tax Year 2021 Form 10A Employer Certification

- Verification of the number of days the employee worked in the withheld municipality.
- Verification that employer has not already refunded the withholding to the employee.

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim 2021
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Calculation of Overpayment – Complete for Refund Claim Reasons 4 or 9

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 List the complete address of the municipality where the employee physically performed the work or services. If the employee did not work within the limits of a municipality, skip lines A-5, A-6 and A-7, and enter -0- on line A-8	A-4	
Work location street address		
City, State, Zip Code		
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. Amounts \$10 or less will not be refunded or credited. Enter total on Page 1, line 4.		A-9

B. Employee's Home Address

The employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
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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
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Employer Certification

Employer Representative's Explanation of Reason for Refund and 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; 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 with respect to time worked in the municipality withheld 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 _____ Explanation of Reason for Refund (example: "employee works from home 4 days") _____

Taxpayer'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 resident or workplace municipality 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 an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature _____ Date _____ Taxpayer's Daytime Phone _____ Taxpayer's Evening Phone _____

To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:

Regional Income Tax Agency
PO Box 95422
Broadview Hts. OH 44101-0033

Form 10A Example



Tax Year 2021 – Form 10A Example 1

EXAMPLE 1

- Wanda Maximoff
- Works in North Olmsted, lives in Westlake
- Earned \$60,000 in 2021
- Had days out in 2021 due to WFH in response to COVID.
- January through June was WFH full time
- July 1 started 2 days per week in the office.
- Had 30 vac/sick/holidays

10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033	 REGIONAL INCOME TAX AGENCY	800.860.7482 TDD 440.526.5332 ritaohio.com
	Your social security number 999-99-9991		Tax year of claim 2021
Your first name and middle initial Wanda	Last name Maximoff	To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds.	
Current home address (number and street) 2800 Sherwood Dr		Apt #	
City, state, and ZIP code Westlake, Ohio 44145		Contact phone number: _____	
<input checked="" type="checkbox"/> Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.			

Reason for Claim

Check the Box below that applies.

- * A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested.
- * No refunds will be issued without the proper documentation indicated by reason for claim.

1. **Age Exemption.** Date of Birth _____ (MMDDYYYY) Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.
2. **Days Worked From Home.** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.
3. **Other Days Worked Outside of municipality for which the employer withheld tax (other than days worked at home).** 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 Employer Certification on page 2. If any of the days worked outside of the municipality were in response to the COVID-19 pandemic, please check the box at the top right of this page.
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Work Location Street Address	City	State	Zip
7. **Over-the-road truck driver.** The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2).
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. Only the completion of the Claim Summary below is required.
9. **Other (Indicate Reason).** Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. Do Not Use for COVID-19.
10. **Refund of overpayment on account if you have already filed Form 37 or you are not required to file.** Employer certification is not required.

Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1 Employer Federal ID #	34555616	1 Employer Name	Sample Employer 1
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2	North Olmsted
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nontaxable		3	44,400
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	888
5 Amount of 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	666
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 999-99-9991		
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6	222

Tax Year 2021 – Form 10A Example 1

ON PAGE 1:

- Wanda completes the demographic section at the top
- Chooses reason #2 for Days Worked from Home.
- Checks the box indicating the refund is a result of Days worked away from the office in response to COVID-19.

10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033		RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD 440.526.5332 ritaohio.com
Your social security number 000-00-0001		Tax year of claim 2021		
Your first name and middle initial Wanda		Last name Maximoff		
Current home address (number and street) 2800 Sherwood Dr			Apt.#	
City, state, and ZIP code Westlake, Ohio 44145				
Reason for Claim				
Check the Box below that applies.				
<ul style="list-style-type: none"> • A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested. • No refunds will be issued without the proper documentation indicated by reason for claim. 				
(MMDDYYYY)				
<p>1. <input type="checkbox"/> Age Exemption. Date of Birth <input type="text"/> Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.</p> <p>2. <input checked="" type="checkbox"/> Days Worked From Home. Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.</p>				

To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds.

Contact phone number:

Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.

Tax Year 2021 – Form 10A **Example 1**

ALSO ON PAGE 1:

- Wanda completes the Claim Summary at the bottom of the page.

Claim Summary – *Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.*

1 Employer Federal ID #	345555616	1 Employer Name	Sample Employer 1
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2	North Olmsted
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nontaxable		3	44,400
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	888
5 Amount of 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	666
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 999-99-9991
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6	222

Tax Year 2021 – Form 10A Example 1

ON PAGE 3:

- Wanda completes the Calculation of Days Worked Outside of RITA Municipality

Name of employee shown on page 1 Wanda Maximoff	Employee's SSN 999-99-9991	Tax Year of Claim 2021
--	-------------------------------	----------------------------------

Calculation of Days Worked Outside of RITA Municipality – Complete for Refund Claim Reasons 2 or 3.

1 Total workdays available. If you normally work a 5 day work week 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	260
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	30
3 Total days actually worked. Subtract line 2 from line 1	3	230
4 Days worked outside of the municipality for which tax was withheld. A log of days out must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4	170
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5	60
6 Percentage of wages earned in the municipality. Divide line 5 by line 3	6	26%
7 Total municipal taxable wages. For most taxpayers, this is the larger of Box 5 or 18 from your W-2	7	60,000
7A Amount of municipal tax withheld to the municipality (W2 Box 19)	7A	1,200
8 Wages taxable to municipality for which tax was withheld. Multiply line 6 by line 7	8	15,600
8A Multiply line 8 by workplace tax rate	8A	312
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	44,400
10 Amount of over withholding claimed. Amount of over withholding claimed. Subtract line 8A from line 7A. Enter here and on Page 1, line 4	10	888

Tax Year 2021 – Form 10A Example 1

ALSO ON PAGE 3:

- Wanda completes the Log of Days Out.
- This total does not include days in the office or days not worked (Vacation, Holiday, Sick or Personal time off.)

Log of Days Out

List the names of the municipalities/locations where you worked while working outside of the municipality for which tax was withheld, and the number of days worked in those municipalities/locations. Your own worksheet is acceptable. Use additional paper if necessary.

Travel Date/s	Work Location	Reason	# Days	Travel Date/s	Work Location	Reason	# Days
JAN	HOME		18				
FEB	HOME		14				
MARCH	HOME		23				
APRIL	HOME		22				
MAY	HOME		20				
JUNE	HOME		22				
JULY	HOME		1				
AUG	HOME		12				
SEPT	HOME		8				
OCT	HOME		10				
NOV	HOME		10				
DEC	HOME		10				
Total number of Days worked outside of municipality for which the employer withheld tax							170

Tax Year 2021 – Form 10A Example 1

ON PAGE 2:

- Wanda’s employer completes and signs the Employer Certification.
- Wanda signs the form and mails to the Address for refunds listed on the form.

Employer Certification

Employer Representative's Explanation of Reason for Refund and 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; 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 with respect to time worked in the municipality withheld 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.

_____	HR MANAGER	01/11/2022	(440) 777-0000
Representative's Signature	Representative's Title	Date	Representative's Phone Number
_____	_____	DAYS WORKED FROM HOME	
Print Representative's Name	Print Representative's Title	Explanation of Reason for Refund (example-“taxpayer works from home 4 days”)	

Taxpayer'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 resident or workplace municipality 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 an unpaid balance due, this refund will be applied to that balance due.

_____	01/11/2022	(440) 777-1000	(440) 835-1111
Taxpayer's Signature	Date	Taxpayer's Daytime Phone	Taxpayer's Evening Phone

To avoid delays:

- Mail this form along with the required documents indicated under your “Reason for Claim” on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:

**Regional Income Tax Agency
PO Box 95422
Broadview Hts. OH 44101-0033**

Tax Year 2021 – Form 10A Example 1

FOR TAX YEAR 2021 WANDA:

- Has \$44,400 exempt from North Olmsted withholding, or an \$888 Gross refund amount.
- Owes Westlake \$666 on the exempt income.
- Is due a net Refund of \$222

Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1	Employer Federal ID # 345555616	1	Employer Name Sample Employer 1
2	RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2	North Olmsted
3	Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nontaxable	3	44,400
4	Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)	4	888
5	Amount of 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	666
	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 999-99-9991
6	Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.	6	222

Tax Year 2021 – Form 10A Example 2

EXAMPLE 2

- Jed Masters
- Works in Mentor, lives in Willowick.
- Earned \$125,000 in 2021
- Had days out in 2021 due to WFH in response to COVID
- January through June was WFH full time
- July 1 started 3 days per week in the office.
- Had 43 vac/sick/holidays

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033	 RITA REGIONAL INCOME TAX AGENCY 800.860.7482 TDD 440.526.5332 ritaohio.com
	Your social security number 999-99-9992	
Your first name and middle initial Jed		Last name Masters
Current home address (number and street) 1980 Dagobah Drive		Apt#
City, state, and ZIP code Willowick, Ohio 44141		
Reason for Claim Check the Box below that applies. • A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested. • No refunds will be issued without the proper documentation indicated by reason for claim.		

1. **Age Exemption.** Date of Birth (MM/DD/YYYY) Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.
2. **Days Worked From Home.** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.
3. **Other Days Worked Outside of municipality** for which the employer withheld tax (other than days worked at home). 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 Employer Certification on page 2. If any of the days worked outside of the municipality were in response to the COVID-19 pandemic, please check the box at the top right of this page.
4. **Employer withheld at a rate higher than the employment municipality's tax rate.** Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. Do Not Use for COVID-19.
5. **Employer withheld too much (over-withheld) residence municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.
6. **Withheld by mistake for the municipality of _____** when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. Do Not Use for COVID-19.
Indicate the address where you actually worked in the box below. Do Not Use for COVID-19.

Work Location Street Address	City	State	Zip
7. **Over-the-road truck driver.** The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2).
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. Only the completion of the Claim Summary below is required.
9. **Other (Indicate Reason).** Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. Do Not Use for COVID-19.
10. **Refund of overpayment on account if you have already filed Form 37 or you are not required to file.** Employer certification is not required.

Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1 Employer Federal ID #	345555616	1 Employer Name	Sample Employer 2
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITAMunicipality		2	Mentor
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nontaxable		3	73,750
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	1,475
5 Amount of 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	1,475
Provide the social security number of the account to which you want the amount on line 5 to be credited	999-99-9992	SSN of account to be credited	999-99-9992
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6	0

Tax Year 2021 – Form 10A Example 2

ON PAGE 1:

- Jed completes the demographic section at the top
- Chooses reason #2 for Days Worked from home.
- Checks the box indicating the refund is a result of Days worked away from the office in response to COVID-19.

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033		 REGIONAL INCOME TAX AGENCY 800.860.7482 TDD 440.526.5332 ritaohio.com
	Your social security number 999-99-9992	Tax year of claim 2021	
Your first name and middle initial Jed	Last name Masters		To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds. Contact phone number: _____ <input checked="" type="checkbox"/> Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.
Current home address (number and street) 1980 Dagobah Drive		Apt #	
City, state, and ZIP code Willowick, Ohio 44141			
Reason for Claim			

Check the Box below that applies.

- A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested.
 - No refunds will be issued without the proper documentation indicated by reason for claim.
- Age Exemption.** Date of Birth (MMDDYYYY) _____ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.
 - Days Worked From Home.** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.
 - Other Days Worked Outside of municipality for which the employer withheld tax (other than days worked at home).** Attach a

Tax Year 2021 – Form 10A **Example 2**

ALSO ON PAGE 1:

- Jed completes the Claim Summary at the bottom of the page.

Claim Summary – *Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.*

1 Employer Federal ID #	345555616	1	Employer Name	Sample Employer 2
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2	Mentor	
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nontaxable		3		73,750
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4		1,475
5 Amount of 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		1,475
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	999-99-9992
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6		0

Tax Year 2021 – Form 10A Example 2

ON PAGE 3:

- Jed completes the Calculation of Days Worked Outside of RITA Municipality

Name of employee shown on page 1 Jed Masters	Employee's SSN 999-99-9992	Tax Year of Claim 2021
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Calculation of Days Worked Outside of RITA Municipality – Complete for Refund Claim Reasons 2 or 3.

1 Total workdays available. If you normally work a 5 day work week 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	260
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	43
3 Total days actually worked. Subtract line 2 from line 1	3	217
4 Days worked outside of the municipality for which tax was withheld. A log of days out must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4	127
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5	90
6 Percentage of wages earned in the municipality. Divide line 5 by line 3	6	41%
7 Total municipal taxable wages. For most taxpayers, this is the larger of Box 5 or 18 from your W-2	7	125,000
7A Amount of municipal tax withheld to the municipality (W2 Box 19)	7A	2,500
8 Wages taxable to municipality for which tax was withheld. Multiply line 6 by line 7	8	51,250
8A Multiply line 8 by workplace tax rate	8A	1,025
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	73,750
10 Amount of over withholding claimed. Amount of over withholding claimed. Subtract line 8A from line 7A. Enter here and on Page 1, line 4	10	1,475

Tax Year 2021 – Form 10A Example 2

ALSO ON PAGE 3:

- Jed completes the Log of Days Out.
- This total does not include days in the office or days not worked (Vacation, Holiday, Sick or Personal time off.)

Log of Days Out

List the names of the municipalities/locations where you worked while working outside of the municipality for which tax was withheld, and the number of days worked in those municipalities/locations. Your own worksheet is acceptable. Use additional paper if necessary.

Travel Date/s	Work Location	Reason	# Days	Travel Date/s	Work Location	Reason	# Days
JAN	HOME		18				
FEB	HOME		19				
MARCH	HOME		22				
APRIL	HOME		22				
MAY	HOME		15				
JUNE	HOME		17				
JULY	HOME		1				
AUG	HOME		2				
SEPT	HOME		1				
OCT	HOME		5				
NOV	HOME		5				
DEC	HOME		2				
Total number of Days worked outside of municipality for which the employer withheld tax							127

Tax Year 2021 – Form 10A Example 2

ON PAGE 2:

- Jed's employer completes and signs the Employer Certification.
- Jed signs the form and mails to the Address for refunds listed on the form.

Employer Certification

Employer Representative's Explanation of Reason for Refund and 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; 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 with respect to time worked in the municipality withheld 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	HR MANAGER Representative's Title	01/11/2022 Date	(440) 777-0000 Representative's Phone Number
_____ Print Representative's Name	_____ Print Representative's Title	DAYS WORKED FROM HOME Explanation of Reason for Refund (example—"taxpayer works from home 4 days")	

Taxpayer'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 resident or workplace municipality 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 an unpaid balance due, this refund will be applied to that balance due.

 Taxpayer's Signature	01/11/2022 Date	(440) 237-4444 Taxpayer's Daytime Phone	(440) 526-1111 Taxpayer's Evening Phone
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To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:

Regional Income Tax Agency
PO Box 95422
Broadview Hts. OH 44101-0033

Tax Year 2021 – Form 10A Example 2

FOR TAX YEAR 2021 JED:

- Has \$73.750 exempt from Mentor withholding, or a \$1475 Gross refund amount.
- Owes Willowick \$1475 on the exempt income.
- Is due a net Refund of \$0 for days worked out.

Claim Summary – *Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.*

1	Employer Federal ID # 345555616	1	Employer Name Sample Employer 2
2	RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2	Mentor
3	Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nontaxable	3	73,750
4	Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)	4	1,475
5	Amount of 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	1,475
	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 999-99-9992
6	Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.	6	0

Tax Year 2021 – Form 10A Example 3

EXAMPLE 3

- Diana Prince
- Works in Independence, lives in Cleveland
- Earned \$100,000 in 2021
- Had days out in 2021 due to WFH in response to COVID
- January through June was WFH full time
- July through September worked 2 days per week in office
- October through December worked 3 days per week in office
- Had 38 vac/sick/holidays

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033		RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD 440.526.5332 ritaohio.com
	Your social security number 999-99-9993	Tax year of claim 2021		
Your first name and middle initial Diana		Last name Prince		
Current home address (number and street) 2021 Airport Way			Apt #	
City, state, and ZIP code Cleveland, Ohio 44135				
To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds.				
Contact phone number: _____				
<input checked="" type="checkbox"/> Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.				

Reason for Claim

Check the Box below that applies.

- A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested.
 - No refunds will be issued without the proper documentation indicated by reason for claim.
1. **Age Exemption.** Date of Birth _____ (MM/DD/YYYY) Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.
 2. **Days Worked From Home.** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.
 3. **Other Days Worked Outside of municipality** for which the employer withheld tax (other than days worked at home). 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 Employer Certification on page 2. If any of the days worked outside of the municipality were in response to the COVID-19 pandemic, please check the box at the top right of this page.
 4. **Employer withheld at a rate higher than the employment municipality's tax rate.** Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. Do Not Use for COVID-19.
 5. **Employer withheld too much (over-withheld) residence municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.
 6. **Withheld by mistake for the municipality of _____** when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. Indicate the address where you actually worked in the box below. Do Not Use for COVID-19.

Work Location Street Address	City	State	Zip
 7. **Over-the-road truck driver.** The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2).
 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. Only the completion of the Claim Summary below is required.
 9. **Other (Indicate Reason).** Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. Do Not Use for COVID-19.
 10. **Refund of overpayment on account** if you have already filed Form 37 or you are not required to file. Employer certification is not required.

Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1	Employer Federal ID # 345555618	1	Employer Name Sample Employer 3
2	RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2	Independence
3	Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable	3	66,000
4	Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)	4	1,320
5	Amount of 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	0
	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. Amounts \$10 or less will not be refunded.	6	1,320

Tax Year 2021 – Form 10A Example 3

ON PAGE 1:

- Diana completes the demographic section at the top
- Chooses reason #2 for Days Worked from home.
- Checks the box indicating the refund is a result of Days worked away from the office in response to COVID-19.

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Broadview Heights, OH 44101-0033		 RITA REGIONAL INCOME TAX AGENCY 800.860.7482 TDD 440.526.5332 ritaohio.com
Your social security number 000-00-0003		Tax year of claim 2021	
Your first name and middle initial Diana		Last name Prince	
Current home address (number and street) 2021 Airport Way		Apt #	
City, state, and ZIP code Cleveland, Ohio 44135			
<p>To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. Frequently asked questions regarding Refunds can be found on RITAOhio.com under FAQs/Individual FAQ/Refunds.</p> <p>Contact phone number: _____</p> <p><input checked="" type="checkbox"/> Check here if you worked outside of your normal workplace for any time in 2021 in response to COVID-19. See Checkbox No. 2 below.</p>			
Reason for Claim			
Check the Box below that applies.			
<ul style="list-style-type: none"> • A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested. • No refunds will be issued without the proper documentation indicated by reason for claim. 			
<p>1. <input type="checkbox"/> Age Exemption. Date of Birth (MM/DD/YYYY) _____ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.</p>			
<p>2. <input checked="" type="checkbox"/> Days Worked From Home. Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). 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. Your employer must sign the Employer Certification on page 2. If any of the days worked from home were in response to the COVID-19 pandemic, please check the box at the top right of this page.</p>			

Tax Year 2021 – Form 10A Example 3

ALSO ON PAGE 1:

- Diana completes the Claim Summary at the bottom of the page.

Claim Summary – <i>Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.</i>			
1 Employer Federal ID #	345555818	1	Employer Name Sample Employer 3
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2	Independence
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable		3	66,000
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	1,320
5 Amount of 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	0
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. Amounts \$10 or less will not be refunded.		6	1,320

Tax Year 2021 – Form 10A Example 3

ON PAGE 3:

- Diana completes the Calculation of Days Worked Outside of RITA Municipality

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
Diana Prince	999-99-9993	2021

Calculation of Days Worked Outside of RITA Municipality – Complete for Refund Claim Reasons 2 or 3.

1 Total workdays available. If you normally work a 5 day work week 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	260
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	38
3 Total days actually worked. Subtract line 2 from line 1	3	222
4 Days worked outside of the municipality for which tax was withheld. A log of days out must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4	147
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5	75
6 Percentage of wages earned in the municipality. Divide line 5 by line 3	6	34%
7 Total municipal taxable wages. For most taxpayers, this is the larger of Box 5 or 18 from your W-2	7	100,000
7A Amount of municipal tax withheld to the municipality (W2 Box 19)	7A	2,000
8 Wages taxable to municipality for which tax was withheld. Multiply line 6 by line 7	8	34,000
8A Multiply line 8 by workplace tax rate	8A	680
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	66,000
10 Amount of over withholding claimed. Amount of over withholding claimed. Subtract line 8A from line 7A. Enter here and on Page 1, line 4	10	1,320

Tax Year 2021 – Form 10A Example 3

ALSO ON PAGE 3:

- Diana completes the Log of Days Out.
- This total does not include days in the office or days not worked (Vacation, Holiday, Sick or Personal time off.)

Log of Days Out

List the names of the municipalities/locations where you worked while working outside of the municipality for which tax was withheld, and the number of days worked in those municipalities/locations. Your own worksheet is acceptable. Use additional paper if necessary.

Travel Date/s	Work Location	Reason	# Days	Travel Date/s	Work Location	Reason	# Days	
JAN	HOME		14					
FEB	HOME		14					
MARCH	HOME		13					
APRIL	HOME		22					
MAY	HOME		20					
JUNE	HOME		21					
JULY	HOME		11					
AUG	HOME		12					
SEPT	HOME		11					
OCT	HOME		3					
NOV	HOME		4					
DEC	HOME		2					
				Total number of Days worked outside of municipality for which the employer withheld tax				147

Tax Year 2021 – Form 10A Example 3

FOR TAX YEAR 2021 DIANA:

- Has \$66,000 exempt from Independence withholding, or an \$1320 Gross refund amount.
- Will need to indicate non-withheld income of \$66,000 on her Cleveland Resident return due to the workplace refund from Independence.

Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1 Employer Federal ID #	345555618	1 Employer Name	Sample Employer 3
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2	Independence
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable		3	66,000
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	1,320
5 Amount of 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	0
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. Amounts \$10 or less will not be refunded.		6	1,320

Tax Year 2021 – Form 37

2021 Form 37 Individual Income Tax Return Income

- How should a taxpayer reflect a workplace withholding refund on the Form 37?
- How about in MeF, MyAccount and FastFile?
- What about calculating a tax year 2022 estimate?

Tax Year 2021 – Form 37

Tax Year 2021 Form 37 Instructions for Refunded Withholding

Column 2: Enter the total amount of local/municipal income tax withheld from your wages/winnings for the municipality where you worked or won. **Do not include any school district taxes withheld from your wages. If you have received or applied for a refund of any tax withheld from your wages you must reduce the amount of withholding you report in this column by the refund amount.**

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue	2021	 RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com				
Your social security number	Spouse's social security number		Filing Status: <input type="checkbox"/> Single or Married Filing Separately <input type="checkbox"/> Joint If you have an EXTENSION check here and attach a copy: <input type="checkbox"/> EXTENSION If this is an AMENDED return, check here: <input type="checkbox"/> In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space. <div style="border: 1px solid black; height: 20px; width: 100%;"></div>					
Your first name and middle initial	Last name							
If a joint return, spouse's first name and middle initial	Last name							
CURRENT MAILING address (number and street)			Apt #					
City, state, and ZIP code								
Daytime phone number		Evening phone number						
City/Village/Township of Residence - Required In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.								
Effective Date	City/ Village/ Township	Address						
1/1/2021								
Section A List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.								
Paper/Local/City copy of W-2/W-2G 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		
	W-2/W-2 G Income (See instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned		
						From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
Totals	0	0	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.				
 Caution Tax balances are due by April 18, 2022. 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 eFile system at ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.								

Tax Year 2021 – Form 37

Tax Year 2021 Form 37 Instructions for Refunded Withholding

Line 4a – Tax Withheld for Workplace Municipality: Enter the total tax withheld from Section A, Column 2. Do not include withholding for your resident municipality or school district on this line. Do not include any amounts that are refunded to you.

Form 37 (2021) Page 2

Section B

For NON W-2/ Schedule income see Pages 3-5 before starting Section B.	1 a Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	
	b Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 29, Column 7. 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. Enter the tax rate of your resident municipality here: _____		3
Withheld taxes shown on your W-2 forms are reported on either Line 4a or 7a.	4 a Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	
	b Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	
	5 a Add Lines 4a and 4b.	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 credit factor: _____	6	
If your resident city/village has a Credit Rate of 0%; enter -0- on Line 5b, 5c and Line 6 and 7a. You do not need to complete the Credit Rate Worksheet.	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./trust to YOUR RESIDENT municipality (from Worksheet R)	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 34.	10	
	11 Tax on Schedule J Income from Page 3, Line 33, Column 7.	11	
	12 TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).		12
	13 2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13	
	14 Credit carried forward from 2020.	14	
	15 TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.		15
	16 Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.		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 2022 estimated tax.	18	
	19 Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund.	19	
Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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 rtaohio.com	20 a Enter 2022 estimated tax in full (see instructions). Estimates are due 4/15/22, 6/15/22, 9/15/22 and 1/15/23.	20a	
	b Enter first quarter estimate (1/4 of Line 20a).	20b	
	21 Subtract Line 18 from Line 20b.		21
	22 TOTAL DUE by April 18, 2022. Add Lines 16 and 21.		22

Tax Year 2021 – Form 37

Form 37 Examples

- Wanda Maximoff 2021 Form 37
 - Form 10a Example 1
- Jed Masters 2021 Form 37
 - Form 10a Example 2
- Jon Anderson 2021 Form 37
 - RITA Resident with Non-RITA workplace refund

Tax Year 2021 – Form 37 Example 1

EXAMPLE 1

- Wanda Maximoff
- Works in North Olmsted, lives in Westlake
- Earned \$60,000 in 2021
- Had days out in 2021 due to WFH in response to COVID.
- January through June was WFH full time
- July 1 started 2 days per week in the office.
- Had 30 vac/sick/holidays

Form 37 Regional Income Tax Agency
RITA Individual Income Tax Return 2021  800.860.7462
Do not use staples, tape or glue TDD: 440.528.5332
rtaohio.com

Your social security number: 999-99-9991
Spouse's social security number: _____
Your first name and middle initial: Wanda
Last name: Maximoff
If a joint return, spouse's first name and middle initial: _____
Last name: _____

CURRENT MAILING address (number and street): 2800 Sherwood Dr.
City, state, and ZIP code: Westlake, Ohio 44145
Daytime phone number: _____ Evening phone number: _____

Filing Status:
 Single or Married Filing Separately
 Joint
If you have an EXTENSION check here and attach a copy: EXTENSION
If this is an AMENDED return, check here:
In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you request additional space.
Residency Status in RITA Municipalities:
 Full-Year Part-Year Non-Reside

City/Village/Township of Residence - Required
In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2021	Westlake	2800 Sherwood Drive Westlake, Ohio 44145

Section A
List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

W-2/W-2G Income (see instructions for qualifying wages)	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6		
	Local/City Tax Withheld for Resident Municipality	Local/City Tax Withheld for Resident Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned		Date of winnings
						From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
15,600	312	0	0	North Olmsted	Westlake	01/01/21	12/31/21	
44,400	0	0	0	Non Taxing	Westlake	01/01/21	12/31/21	
Totals	60,000	312	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.				

Caution Tax balances are due by April 18, 2022. 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 eFile system at rtaohio.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: 01/11/22
Spouse's Signature if a joint return: _____ Date: _____
Preparer's Name (Please Print): Jimmy McGill Date: 01/11/22
Preparer's Signature:  Date: _____
Preparer's Phone #: (440) 777-1234

Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the instructions for Form 37 exemptions.

Tax Year 2021 – Form 37 Example 1

ON PAGE 1:

- Wanda completes the demographic section at the top
 - Single Filer check box
 - Full Year Resident check box
- Indicates Westlake as City of residence.

37	Regional Income Tax Agency RITA Individual Income Tax Return 2021	RITA REGIONAL INCOME TAX AGENCY	800.860.7462 TDD: 440.526.5332 ritaohio.com
	Do not use staples, tape or glue		

Your social security number 999-99-9991	Spouse's social security number
Your first name and middle initial Wanda	Last name Maximoff
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 2800 Sherwood Dr.	
City, state, and ZIP code Westlake, Ohio 44145	
Daytime phone number	Evening phone number

Filing Status:

Single or Married Filing Separately

Joint

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

If this is an AMENDED return, check here:

In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:

Full-Year Part-Year Non-Resident

City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2021	Westlake	2800 Sherwood Drive Westlake, Ohio 44145

Tax Year 2021 – Form 37 Example 1

ALSO ON PAGE 1:

- Wanda completes Section A.
 - Due to the refund from the workplace of North Olmsted, Wanda will have 2 wage entries in Section A.
 - \$15,600 which represents the “taxed” income from the 10a form
 - \$44,400 which represents the “non-taxed” income after the workplace tax refund from North Olmsted.

Section A

List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Locality/city copy of W-2/W-2G 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned		Date of winnings
						From Date MM/DD/YYYY	Thru Date MM/DD/YYYY	Date Won MM/DD/YYYY
	15,600	312	0	North Olmsted	Westlake	01/01/21	12/31/21	
	44,400	0	0	Non Taxing	Westlake	01/01/21	12/31/21	
Totals	60,000	312	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.				
 Caution	Tax balances are due by April 18, 2022. 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 eFile system at rtaohio.com. It is easy to use, secure and will calculate your taxes immediately.							

Tax Year 2021 – Form 37 Example 1

ON PAGE 2:

- Wanda completes the resident tax calculation for Westlake.
- Line 1a \$60,000 total earnings
- Line 3 \$900 gross tax due Westlake

Section B

For NON W-2 Schedule Income see Pages 3-5 before starting Section B.	1 a	Total W-2W-2G income from Page 1, Section A, Column 1.	1a	60,000	
	b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 29, Column 7. If less than zero, enter -0-.	1b		
	2	Total taxable income. Add Lines 1a and 1b.	2	60,000	
	3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: .015	3		900
Withheld taxes shown on your W-2 forms are reported on either Line 4a or 4b.	4 a	Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	312	
	b	Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	0	
	5 a	Add Lines 4a and 4b.	5a	312	
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: .015	5b	234	
	c	Enter the smaller of Line 5a or Line 5b.	5c	234	
If your resident city/village has a Credit Rate of 0%; enter -0- on Line 5b, 5c and Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.	6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 1.0	6	234	
	7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	0	
	b	Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (see Worksheet K)	7b	0	
	8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8		234
	9	Subtract Line 8 from Line 3.	9	666	
	10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10		
	11	Tax on Schedule J income from Page 3, Line 33, Column 7.	11		
	12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12		666
Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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 rtaohio.com	13	2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13	0	
	14	Credit carried forward from 2020.	14	666	
	16	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	16		666
	18	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	18		0
	17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT.	17		0
	18	Amount you want credited to your 2022 estimated tax.	18	0	
	19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund.	19	0	
	20 a	Enter 2022 estimated tax in full (see instructions). Estimates are due 4/15/22, 6/15/22, 9/15/22 and 1/15/23.	20a	0	
	b	Enter first quarter estimate (1/4 of Line 20a).	20b	0	
	21	Subtract Line 18 from Line 20b.	21		0
	22	TOTAL DUE by April 18, 2022. Add Lines 16 and 21.	22		0

Tax Year 2021 – Form 37 Example 1

ALSO ON PAGE 2:

- Wanda completes the Credit Rate worksheet.
 - Only use income “taxed” by North Olmsted to compute credit.
 - \$15,600 X 1.5% credit rate for Westlake equals \$234 credit for withholding.
- Carry this number to line 5b.
- Less of withholding or Credit rate on line 5c.
- Multiply 5c by Westlake Credit Factor of 100%
- Credit on line 6 is \$234

Credit Rate Worksheet (enter each wage separately):

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from taxable	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Column C or D
15,600	1.50000	234	312	234
Enter amount from WORKSHEET L, Row 17, Column 7				0
Total Tentative Credit: Enter on Section B, Line 5b, above.				234

b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: .015	6b	234
d	Enter the smaller of Line 5a or Line 5b.	6d	234
e	Multiply Line 5c by the credit factor of your resident municipality from the taxable. Your resident municipality's credit factor: 1.0	e	234
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see Instructions).	7a	0
b	Tax paid by your partnership/Corp./trust to YOUR RESIDENT municipality (see Worksheet 1)	7b	0
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	234

Tax Year 2021 – Form 37 Example 1

ON PAGE 2:

- Tax Due on lines 9 and 12 to Westlake is \$666.
 - \$900 tax -\$234 credit.
- Wanda elected to apply \$666 of her refund to her account.
 - Show on line 14, if other credits exist, add them together.
- Balance due is \$0
- Wanda needs to sign and mail the form by April 18.

8	Subtract Line 8 from Line 3.	8	666	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10		
11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11		
12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see Instructions).	12		666
13	2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13	0	
14	Credit carried forward from 2020.	14	666	
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15		666
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16		0
17	ALL TAX IS CREDITED FROM 12, subtract Line 17 from Line 12 and enter CREDIT/AMOUNT	17		0



Impact to Wanda

PRIOR YEAR 2020

Annual Salary: \$60,000
Work Location: North Olmsted
Residence Location: Westlake

Amount	%	Description
\$1,200	2%	North Olmsted Workplace Tax
<u>\$0</u>	1.5%	Westlake Residence Tax
\$1,200		Total Muni Tax Being Paid by Wanda

CURRENT STATE 2021

- **Annual Salary:** \$60,000
- **Work Location:** North Olmsted
- **Residence Location:** Westlake

Amount	%	Description
\$312	2%	North Olmsted Workplace Tax
<u>\$666</u>	1.5%	Westlake Residence Tax
\$978		Total Muni Tax Being Paid by Wanda

GOING FORWARD

- **Annual Salary:** \$60,000
- **Work Location:** North Olmsted (2 Days , 40%)
- **Work and Residence Location:** Westlake (3 Days, 60%)

Amount	%	Description
\$480	2%	North Olmsted Workplace Tax (40%)
\$540	1.5%	Westlake Workplace Tax (60%)
<u>\$1020</u>		New Amount To Be Withheld
\$0		Westlake Residence Tax To Be Paid (Not Withheld)
<u>\$1020</u>		New Muni Tax Total

Tax Year 2021 – Form 37 Example 2

EXAMPLE 2

- Jed Masters
- Works in Mentor, lives in Willowick.
- Earned \$125,000 in 2021
- Had days out in 2021 due to WFH in response to COVID
- January through June was WFH full time
- July 1 started 3 days per week in the office.
- Had 43 vac/sick/holidays

Form **37** Regional Income Tax Agency
RITA Individual Income Tax Return **2021**  REGIONAL INCOME TAX AGENCY
Do not use staples, tape or glue

800.860.7482
TDD: 440.526.5332
ritaohio.com

Your social security number 999-99-9992	Spouse's social security number
Your first name and middle initial Jed	Last name Masters
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 1980 Dagobah Drive	
City, state, and ZIP code Willowick, Ohio 44141	
Daytime phone number	Evening phone number

Filing Status:
 Single or Married Filing Separately
 Joint
 If you have an EXTENSION check here and attach a copy: EXTENSION
 If this is an AMENDED return, check here:
 In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:
 Full-Year Part-Year Non-Resident

City/Village/Township of Residence - Required
 In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2021	Willowick	1981 Dagobah Drive

Section A
 List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplaces/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned		Date of winnings
						From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
	51,250	1,025	0	Mentor	Willowick	01/01/21	12/31/21	
	73,750	0	0	Non Taxing	Willowick	01/01/21	12/31/21	
Totals	125,000	1,025	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.				

Caution Tax balances are due by April 18, 2022. 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 eFile system at 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 <i>Jed Masters</i>	Date	Preparer's Name (Please Print) Jimmy McGill	Date 01/11/22
Spouse's Signature if a joint return	Date	Preparer's Signature <i>JM</i>	ID Number

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: (440) 777-1234

Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the Instructions for Form 37 exemptions.

Tax Year 2021 – Form 37 Example 2

ON PAGE 1:

- Jed completes the demographic section at the top
 - Single Filer check box
 - Full Year Resident check box
- Indicates Willowick as City of Residence.

37	Regional Income Tax Agency RITA Individual Income Tax Return		2021	 REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
	Do not use staples, tape or glue				

Your social security number 999-99-9992	Spouse's social security number
Your first name and middle initial Jed	Last name Masters
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 1980 Dagobah Drive	
Apt #	
City, state, and ZIP code Willowick, Ohio 44141	
Daytime phone number	Evening phone number

Filing Status:
 Single or Married Filing Separately
 Joint

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

If this is an AMENDED return, check here:
 In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:
 Full-Year Part-Year Non-Resident

City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2021	Willowick	1981 Dagobah Drive

Section A

Tax Year 2021 – Form 37 Example 2

ALSO ON PAGE 1:

- Jed completes Section A.
 - Due to the refund from the workplace of Mentor, Jed will have 2 wage entries in Section A.
 - \$51,250 which represents the “taxed” income from the 10a form earned in Mentor.
 - \$73,750 which represents the “non-taxed” income after the workplace tax refund from Mentor.

Section A

List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned		Date of winnings
						From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
	51,250	1,025	0	Mentor	Willowick	01/01/21	12/31/21	
	73,750	0	0	Non Taxing	Willowick	01/01/21	12/31/21	
Totals	125,000	1,025	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.				
 Caution	Tax balances are due by April 18, 2022. 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 eFile system at ritachio.com. It is easy to use, secure and will calculate your taxes immediately.							

Tax Year 2021 – Form 37 Example 2

ON PAGE 2:

- Jed completes the resident tax calculation for Willowick.
- Line 1a \$125,000 total earnings
- Line 3 \$2,500 gross tax due Willowick

Section B

For NON W-2/ Schedule income see Pages 3-5 before starting Section B.	1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	125,000	
	b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 29, Column 7. If less than zero, enter -0-.	1b		
	2	Total taxable income. Add Lines 1a and 1b.	2	125,000	
	3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: <u>.02</u>	3		2,500
Withheld taxes shown on your W-2 forms are reported on either Line 4a or 7a.	4 a	Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	1,025	
	b	Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	0	
	5 a	Add Lines 4a and 4b.	5a	1,025	
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: <u>.02</u>	5b	1,025	
	c	Enter the smaller of Line 5a or Line 5b.	5c	1,025	
	6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: <u>.875</u>	6	897	
If your resident city/village has a Credit Rate of 0%; enter -0- on Line 5b, 5c and Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.	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./trust to YOUR RESIDENT municipality (from Worksheet R)	7b		
	8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8		897
	9	Subtract Line 8 from Line 3.	9	1,603	
	10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10		
	11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11		
	12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12		1,603
Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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 rtaohio.com	13	2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13		
	14	Credit carried forward from 2020.	14	1,475	
	15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15		1,475
	16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16		128
	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 2022 estimated tax.	18		
	19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund.	19		
	20 a	Enter 2022 estimated tax in full (see instructions). Estimates are due 4/15/22, 6/15/22, 9/15/22 and 1/15/23.	20a		
	b	Enter first quarter estimate (1/4 of Line 20a).	20b		
	21	Subtract Line 18 from Line 20b.			0
	22	TOTAL DUE by April 18, 2022. Add Lines 16 and 21.	22		128

Tax Year 2021 – Form 37 Example 2

ALSO ON PAGE 2:

- Jed completes the Credit Rate worksheet.
 - Only use income “taxed” by Mentor to compute credit.
 - \$51,250 X 2% credit rate for Willowick equals \$1025 credit for withholding.
- Carry the \$1025 to line 5b.
- Less of withholding or Credit rate on line 5c.
- Multiply 5c by Willowick Credit Factor of 87.5%
- Credit on line 6 is \$897

Credit Rate Worksheet (enter each wage separately):

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from tax table	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
51,250	0.02000	1,025	1,025	1,025
Enter amount from WORKSHEET L, Row 17, Column 7				0
Total Tentative Credit: Enter on Section B, Line 5b, above.				1,025

5 a	Add Lines 4a and 4b.	5a	1,025
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: .02	5b	1,025
c	Enter the smaller of Line 5a or Line 5b.	5c	1,025
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: .875	6	897

Tax Year 2021 – Form 37 Example 2

ON PAGE 2:

- Tax Due on lines 9 and 12 to Willowick is \$1603.
 - \$ 2500 tax -\$897 credit.
- Jed elected to apply his \$1475 refund to the account.
 - Show on line 14, if other credits exist, add them together.
- Balance due is \$128
- Jed needs to sign and mail the form by April 18.

9	Subtract Line 8 from Line 3.	9	1,603	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10		
11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11		
12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12		1,603
13	2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13		
14	Credit carried forward from 2020.	14	1,475	
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15		1,475
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16		128

Impact to Jed

PRIOR YEAR 2020

Annual Salary: \$125,000
Work Location: Mentor
Residence Location: Willowick

Amount	%	Description
\$2,500	2%	Mentor Workplace Tax
\$313	.25%	Willowick Residence Tax (After Credit Rate Applied)
<u>\$2,813</u>		Total Muni Tax Being Paid by Jed for 2020

CURRENT STATE 2021

Annual Salary: \$125,000
Work Location: Mentor
Residence Location: Willowick

Amount	%	Description
\$1,025	2%	Mentor Workplace Tax
\$1603		Willowick Residence Tax (After Credit Rate Applied, net of refund amount)
<u>\$2628</u>		Total Muni Tax Being Paid by Jed for 2021

GOING FORWARD

- **Annual Salary:** \$125,000
- **Work Location:** Mentor (3 Days, 60%)
- **Work and Residence Location:** Willowick (2 Days , 40%)

Amount	%	Description
\$1500	2%	Mentor Workplace Tax (60%)
\$1000	2%	Willowick Workplace Tax (40%)
<u>\$2500</u>		New Amount To Be Withheld
\$188	.25%	Willowick Residence Tax (After Credit Rate Applied)
<u>\$2688</u>		New Muni Tax Total

Tax Year 2021 – Form 37 Example 3

EXAMPLE 3

- Jon Anderson
- Works in Cleveland, lives in Cleveland Hts.
- Earned \$90,000 in 2021
- Had days out in 2021 due to WFH in response to COVID
- Worked from Home part year, Worked in the office starting in July which will continue in 2021

Form **37** Regional Income Tax Agency
RITA Individual Income Tax Return **2021**  800.860.7482
Do not use staples, tape or glue TDD: 440.526.5332
REGIONAL INCOME TAX AGENCY ritaohio.com

Your social security number 999-99-9993	Spouse's social security number
Your first name and middle initial Jon	Last name Anderson
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 148 Topographic Trail	
City, state, and ZIP code Cleveland Heights, Ohio 44118	
Daytime phone number	Evening phone number

Filing Status:
 Single or Married Filing Separately
 Joint

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

If this is an AMENDED return, check here:
 In the space provided below, state why you are filing AMENDED return. Attach an explanation if you are additional space.

Residency Status in RITA Municipalities:
 Full-Year Part-Year Non-Res

City/Village/Township of Residence - Required
 In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2021	Cleveland Heights	148 Topographic Trail

Section A
 List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G 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	
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned	
						From Date MM/DD/YY	Thru Date MM/DD/YY
	30,000	750	0	Cleveland	Cleveland Hts.	01/01/21	12/31/21
	60,000	0	0	Non Taxing	Cleveland Hts.	01/01/21	12/31/21
Totals	90,000	750	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.			

Caution Tax balances are due by April 18, 2022. Submitting an incomplete form could subject you to tax penalty and interest if a tax balance is due. If you want RITA to calculate your taxes, please use the online eFile system at 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	Jimmy McGill	01/11/22
Spouse's Signature if a joint return	Date	Preparer's Name (Please Print)	Date
		Preparer's Signature	ID Number

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: (440) 777-1234

Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the Instructions for Form 37 exemptions.

Tax Year 2021 – Form 37 Example 3

ON PAGE 1:

- Jon completes the demographic section at the top
 - Single Filer check box
 - Full Year Resident check box
- Indicates Cleveland Hts. as City of residence.

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue	2021	 REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com

Your social security number 999-99-9993	Spouse's social security number	
Your first name and middle initial Jon	Last name Anderson	
If a joint return, spouse's first name and middle initial	Last name	
CURRENT MAILING address (number and street) 148 Topographic Trail		Apt #
City, state, and ZIP code Cleveland Heights, Ohio 44118		
Daytime phone number	Evening phone number	

Filing Status:
 Single or Married Filing Separately
 Joint

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

If this is an AMENDED return, check here:
 In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:
 Full-Year Part-Year Non-Resident

City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2021 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2021, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. **Why?** Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2021	Cleveland Heights	148 Topographic Trail

Tax Year 2021 – Form 37 Example 3

ALSO ON PAGE 1:

- Jon completes Section A.
 - Due to the refund from the workplace of Cleveland, Jon will have 2 wage entries in Section A.
 - \$30,000 which represents the “taxed” income net of the refunded earnings.
 - \$60,000 which represents the “non-taxed” income after the workplace tax refund from Cleveland.

Section A

List all income from W-2 wages and W-2G winnings reported in 2021 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G 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		
	W-2/W-2 G Income (see Instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Eamed		Date of winnings
						From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
	30,000	750	0	Cleveland	Cleveland Hts.	01/01/21	12/31/21	
	60,000	0	0	Non Taxing	Cleveland Hts.	01/01/21	12/31/21	
Totals	90,000	750	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.				
 Caution	Tax balances are due by April 18, 2022. 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 eFile system at ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.							

Tax Year 2021 – Form 37 Example 3

ON PAGE 2:

- Jon completes the resident tax calculation for Cleveland Hts.
- Line 1a \$90,000 total earnings
- Line 3 \$2025 gross tax due Cleveland Hts.

Section B

For NON W-2/ Schedule income see Pages 3-5 before starting Section B.	1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	90,000	
	b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 29, Column 7. If less than zero, enter -0-.	1b		
	2	Total taxable income. Add Lines 1a and 1b.	2	90,000	
	3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: <u>0.0225</u>	3		2,025
Withheld taxes shown on your W-2 forms are reported on either Line 4a or 7a.	4 a	Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	750	
	b	Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	0	
	5 a	Add Lines 4a and 4b.	5a	750	
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: <u>.01</u>	5b	300	
	c	Enter the smaller of Line 5a or Line 5b.	5c	300	
	6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: <u>.5</u>	6	150	
If your resident city/village has a Credit Rate of 0%; enter -0- on Line 5b, 5c and Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.	7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	0	
	b	Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	7b	0	
	8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8		150
	9	Subtract Line 8 from Line 3.	9	1,875	
	10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10		
	11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11		
	12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12		1,603
Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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 ritaohio.com	13	2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13	1,500	
	14	Credit carried forward from 2020.	14		
	15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15	1,500	
	16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16		103
	17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT.	17		0
	18	Amount you want credited to your 2022 estimated tax.	18	0	
	19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund.	19	0	
	20 a	Enter 2022 estimated tax in full (see instructions). Estimates are due 4/15/22, 6/15/22, 9/15/22 and 1/15/23.	20a	630	
	b	Enter first quarter estimate (1/4 of Line 20a).	20b	158	
	21	Subtract Line 18 from Line 20b.	21		0
	22	TOTAL DUE by April 18, 2022. Add Lines 16 and 21.	22		261

Tax Year 2021 – Form 37 Example 3

ALSO ON PAGE 2:

- Jon completes the Credit Rate worksheet.
 - Only use income “taxed” by Cleveland to compute credit.
 - \$30,000 X 1% credit rate for Cleveland Hts. equals \$300 credit for withholding before the credit factor.
- Carry this number to line 5b.
- Less of withholding or Credit rate on line 5c.
- Multiply 5c by Cleveland Hts. Credit Factor of 50%
- Credit on line 6 is \$150

Credit Rate Worksheet (enter each wage separately):

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from taxable	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
30,000	0.01000	300	750	300
Enter amount from WORKSHEET L, Row 17, Column 7				0
Total Tentative Credit: Enter on Section B, Line 5b, above.				300

5 a	Add Lines 4a and 4b.	5a	750
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: .01	5b	300
c	Enter the smaller of Line 5a or Line 5b.	5c	300
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: .5	6	150

Tax Year 2021 – Form 37 Example 3

ON PAGE 2:

- Tax Due on lines 9 and 12 to Cleveland Hts. is \$1875.
 - \$2,025 tax -\$150 credit.
- Jon made estimated payments of \$1500 in 2021.
 - Show on line 13.
- Balance due is \$375
- Due to reduced credit, Jon will need to set up an estimate for 2022.
- Total due by 4/18 is \$533
 - \$375 due for 2021, \$158 first quarter estimate for 2022.

9	Subtract Line 8 from Line 3.	9	1,875	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10		
11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11		
12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12		1,875
13	2021 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2021 tax year.	13	1,500	
14	Credit carried forward from 2020.	14		
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15		1,500
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16		375
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund.	19	0	
20 a	Enter 2022 estimated tax in full (see instructions). Estimates are due 4/15/22, 6/15/22, 9/15/22 and 1/15/23.	20a	630	
20 b	Enter first quarter estimate (1/4 of Line 20a).	20b	158	
21	Subtract Line 18 from Line 20b.	21		0
22	TOTAL DUE by April 18, 2022. Add Lines 16 and 21.	22		533

Impact to Jon

PRIOR YEAR 2020

Annual Salary: \$90,000

Work Location: Cleveland

Residence Location: Cleveland Hts.

Amount	%	Description
\$2,250	2%	Cleveland Workplace Tax
\$1,575	1.75%	Cleveland Hts. Residence Tax
\$3,825		Total Muni Tax Being Paid by Jon

CURRENT STATE 2021

○ **Annual Salary:** \$90,000

○ **Work Location:** Cleveland

○ **Residence Location:** Cleveland Hts.

Amount	%	Description
\$750	2.5%	Cleveland Workplace Tax
\$1,875		Cleveland Hts. Residence Tax (combination of 2.25% and 1.75%)
\$2,625		Total Muni Tax Being Paid by Jon

GOING FORWARD

○ **Annual Salary:** \$90,000

○ **Work Location:** Cleveland (2 Days , 40%)

○ **Work and Residence Location:** Cleveland Hts. (3 Days, 60%)

Amount	%	Description
\$900	2%	Cleveland Workplace Tax (40%)
\$1,215	2.25%	Cleveland Hts. Workplace Tax (60%)
\$2,115		New Amount To Be Withheld
\$630	1.75%	Cleveland Hts. Residence Tax
\$2745		New Muni Tax Total

Tax Year 2021 – Form 27

2021 Form 27 Net Profit Tax Return

- Are businesses required to file a net profit tax return with all of the municipalities where their employees worked from home in 2021?
 - No. Unless the business had other property, payroll or sales in those municipalities.
- Why Not?
 - Ohio House Bill 110 said so.

2022



Tax Year 2022 Municipal Tax Withholding

What Are The “Old” Rules?

- Withhold Where Work is Performed
- Small Employer Rule
- Occasional Entrant Rule

Tax Year 2022 Municipal Tax Withholding

What Is RITA Hearing From Employers?

- They want to get it right
- Hybrid schedules
- Payroll software considerations

Tax Year 2022 Municipal Tax Withholding

New Work Schedules – New Withholding

- Working fully remote – withhold tax for employee's residence municipality at the full rate, as the workplace.
- Working fully on-site – withhold for the municipality where the workplace is located.

Tax Year 2022 Municipal Tax Withholding

New Work Schedules – New Withholding

- Hybrid Schedules
 - Withhold where work is performed day by day.
 - Prorate wages between workplace and home, based on expected schedules, and withhold accordingly.
 - Wages earned while working at home – home municipality is treated like another work location, not courtesy residence withholding.

Tax Year 2022 – Form 11 Examples

Pre- Covid Illustration

Employees Working in the Office:

- 40 employees work in the Brecksville office 5 days a week

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 WITHHELD

RESIDENCE TAX WITHHELD

Brecksville

200,000.00

4,000.00

Tax Year 2022 – Form 11 Examples

Current Environment Illustration

Employees Working **Completely** Remote:

- 10 employees WFH in Brecksville
- 10 employees WFH in Garfield Heights
- 20 employees WFH in Shaker Heights

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 WITHHELD	RESIDENCE TAX WITHHELD
Brecksville	60,000.00	1,200.00	
Garfield Heights	40,000.00	800.00	
Shaker Heights	100,000.00	2,250.00	

Tax Year 2022 – Form 11 Examples

Current Environment Illustration

Employees Working **Hybrid**:

- 10 employees WFH in Brecksville 4 days and in the Brecksville office 1 day a week
- 10 employees WFH in Garfield Heights 4 days and in the Brecksville office 1 day a week
- 20 employees WFH in Shaker Heights 4 days and in the Brecksville office 1 day a week

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 WITHHELD	RESIDENCE TAX WITHHELD
Brecksville	88,000.00	1,760.00	
Garfield Heights	32,000.00	640.00	
Shaker Heights	80,000.00	1,800.00	

Tax Year 2022 Municipal Tax Withholding

Illustration Comparison

Municipality	Previous	Hybrid	Difference
Brecksville	\$ 4,000	\$ 1,760	\$ (2,240)
Garfield Heights		\$ 640	\$ 640
Shaker Heights		\$ 1,800	\$ 1,800
Total	\$ 4,000	\$ 4,200	\$ 200

Tax Year 2022 Municipal Tax Withholding

Letters / Correspondence

- Employers Be Aware –
 - You will receive letters from RITA when withholding changes.
 - This is okay!
 - Our systems and processes are designed to notice changes.
 - Respond to our notices so we understand that changes are intentional and related to employee locations.

2022 Municipal Tax Withholding Shift/Hybrid

Responses
are needed!

- What kind of responses do we need?
- Don't just tell us, you are using a hybrid method. Briefly describe the method you are using and why it works for your company.

Tax Year 2022 Municipal Tax Withholding

Consider the prior
Form 11 examples
An acceptable response:

“Our employees are now working from home 4 days a week so we are withholding 80% to employees’ home municipalities and 20% to the Brecksville office location.”

Impact to Employees

CURRENT STATE 2021

- **Annual Salary:** \$60,000
- **Work Location:** Brecksville
- **Residence Location:** Shaker Heights

Description	Wages	%	Tax Amount
Brecksville Workplace Tax (100%)	\$ 60,000	2%	\$1,200
Shaker Heights* Residence Tax (After credit)		1.75%	<u>\$1,050</u>
Total Muni Tax			<u>\$2,250</u>

GOING FORWARD

- **Annual Salary:** \$60,000
- **Work Location:** Brecksville (1 Day, 20%)
- **Work and Residence Location:** Shaker Heights (4 Days, 80%)

Description	Wages	%	Tax Amount
Brecksville Workplace Tax (20%)	\$ 12,000	2%	\$240
Shaker Heights* Workplace Tax (80%)	\$ 48,000	2.25%	\$1,080
New Amount To Be Withheld			<u>\$1,320</u>
Shaker Heights Residence Tax To Be Paid (Not Withheld)			\$210
New Muni Tax Total			<u>\$1,530</u>

*Shaker Heights Tax rate is 2.25%, however, they give ½% credit for workplace.
REGIONAL INCOME TAX AGENCY | January 2022

Tax Year 2022 Residence Tax Estimates

Residents Declaring 2022 Estimates



MAKES IT BE EASY

- How will new withholding practices impact employees' residence tax estimates for 2022?
- Easy button – pay the same amount in estimated taxes in 2022 that was owed for 2021.
- Check out a current paystub to understand how employer is withholding, adjust estimate accordingly.

Tax Year 2022 – Estimate Example

- Jon Anderson
- Works in Cleveland, lives in Cleveland Hts.
- Works a Hybrid Schedule in 2022
 - 2 days in office in Cleveland (40%)
 - 3 days from home in Cleveland Hts. (60%)
- Will Earn \$90,000 in 2022
 - 40% Cleveland is \$36,000
 - 60% Cleveland Hts. is \$54,000
- From his 2021 return, Jon will complete worksheet 1 to calculate his estimate for 2022
- Estimated tax for 2022 based on new withholding will be \$630.
 - $\$36,000 * .0175 = \630
 - (Cleveland Hts. has a 2.25% tax rate, 1% credit rate and 50% credit factor.)

Worksheet 1 – Estimated Tax Computation:

If you are not a resident of a RITA municipality, skip to Line 9 of Worksheet 1.

RITA Municipality Resident Section:		
1	Estimated total taxable income for 2022.	\$ 90,000.00
2	Multiply Line 1 by the 2022 resident municipality tax rate.	\$ 2,025.00
3	Tax expected to be withheld or paid to your work municipality.	\$ 900.00
4	Multiply each separate income earned outside your resident municipality by the Credit Rate of your resident municipality and provide the total here.	\$ 360.00
5	Multiply Line 3 or 4, whichever is less, by the Credit Factor of your resident municipality.	\$ 180.00
6	Tax expected to be withheld for resident municipality.	\$ 1,215.00
7	Add Lines 5 and 6.	\$ 1,395.00
8	Subtract Line 7 from Line 6. If total is \$200 or more, enter this amount in Section B, Line 20a. If amount is less than \$200 and you would like to make estimated payments, enter total of Line 8 in Section B, Line 20a.	\$ 630.00

Impact to Jon

PRIOR YEAR 2020

Annual Salary: \$90,000
Work Location: Cleveland
Residence Location: Cleveland Hts.

Amount	%	Description
\$2,250	2%	Cleveland Workplace Tax
\$1,575	1.75%	Cleveland Hts. Residence Tax
\$3,825		Total Muni Tax Being Paid by Jon

CURRENT STATE 2021

- **Annual Salary:** \$90,000
- **Work Location:** Cleveland
- **Residence Location:** Cleveland Hts.

Amount	%	Description
\$750	2.5%	Cleveland Workplace Tax
\$1,875		Cleveland Hts. Residence Tax (combination of 2.25% and 1.75%)
\$2,625		Total Muni Tax Being Paid by Jon

GOING FORWARD

- **Annual Salary:** \$90,000
- **Work Location:** Cleveland (2 Days , 40%)
- **Work and Residence Location:** Cleveland Hts. (3 Days, 60%)

Amount	%	Description
\$900	2%	Cleveland Workplace Tax (40%)
\$1,215	2.25%	Cleveland Hts. Workplace Tax (60%)
\$2,115		New Amount To Be Withheld
\$630	1.75%	Cleveland Hts. Residence Tax
\$2745		New Muni Tax Total

Tax Year 2022 –Net Profit Estimates

Things to consider for the Form 27 Net Profits Tax Return

- Safe harbor rules likely protect most RITA net profit taxpayers for 2022 in regards to allocation changes due to hybrid changes in withholding.
- Consider consulting the payroll department
 - Equipment in employee homes
 - Performing services while WFH

Tax Year 2022 –Net Profit Estimates

Final notes about NOLs

- Most old/pre-HB5 losses will expire in 2021. The NOL worksheet will not be required in most cases.
- What does this mean to your clients? If there is income in a municipality, it will no longer be eliminated by an NOL until the phase-in period ends.
 - This means tax will be owed in that municipality, even if an NOL is available.
 - Exceptions: tax imposed after 1/1/16 & muni allowed pre HB5 NOLS to be carried forward more than 5 years (Jewett & McDonald.)

Tax Year 2022 – Net Profit Estimates

If a company has been carrying a pre-HB5 loss, 2022 is likely the first year they will feel the impact of the 50% NOL phase-in.

REGIONAL INCOME TAX AGENCY | January 2022

2021 No Tax

1. INCOME PER ATTACHED FEDERAL RETURN <small>(per attached Form 1041, Pg 1, Ln 17)</small>	1	<input type="text" value="10,000"/>
2. A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)	Add 2A	<input type="text" value="44,006"/>
B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text" value="3,000"/>
C. ENTER EXCESS OF LINE 2A or 2B	2C	<input type="text" value="41,006"/>
3. A. ADJUSTED FEDERAL TAXABLE INCOME <small>(Line 1 plus or minus line 2C) if Schedule X is used</small>	3A	<input type="text" value="51,006"/>
B. PRE-APPORTIONED LOSSES FOR TAX YEARS BEGINNING ON OR AFTER 1/1/17 <small>(subject to 50%). Check this box if utilizing a NOL prior to 1/1/17 first. See instructions</small>	<input type="checkbox"/>	
i. TOTAL UNUTILIZED PRE-APPORTIONED LOSSES <small>FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17</small>	▶ 3B(i)	<input type="text" value="60,000"/>
ii. PRE-APPORTIONED LOSSES <small>FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 UTILIZED IN 2020</small>	▶ 3B(ii)	<input type="text" value="25,503"/>
iii. INCOME/LOSS SUBJECT TO APPORTIONMENT	▶ 3B(iii)	<input type="text" value="25,503"/>
C. AMOUNT ALLOCABLE TO RITA <small>If Schedule Y, Page 4 is used <input type="text" value="100.0000%"/> of Line 3B(iii)</small>	3C	<input type="text" value="25,503"/>
D. POST APPORTIONED LOSSES FOR TYs BEGINNING BEFORE 1/1/17 <small>Per Previous municipal Income Tax Returns (schedule must be submitted). See instructions</small>	▶ 3D	<input type="text" value="25,503"/>
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX <small>(Calculated)</small>	▶ 4	<input type="text" value="0"/>
5. MUNICIPAL TAX DUE (See Instructions) <small>NOTE: Must complete Schedule B on Page 2</small>	▶ 5	<input type="text" value="0"/>
6. A. ESTIMATED MUNICIPAL TAX PAYMENTS FOR THE YEAR 2020	6A	<input type="text" value="100"/>
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text" value="200"/>
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text" value="300"/>
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO RITA MUST ACCOMPANY THIS FORM CHECK #:	▶ 7A	<input type="text" value="0"/>
B. OVERPAYMENT CLAIMED <small>If Line 6C exceeds Line 5 enter the difference here and check the desired box!</small> Refund..... <input checked="" type="checkbox"/> (Overpayments cannot be split between refund and credit) Credit..... <input type="checkbox"/>	7B	<input type="text" value="300"/>

2022 Tax Due

1. INCOME PER ATTACHED FEDERAL RETURN <small>(per attached Form 1041, Pg 1, Ln 17)</small>	1	<input type="text" value="10,000"/>
2. A. ITEMS NOT DEDUCTIBLE (From Page 3, Schedule X, Line G)	Add 2A	<input type="text" value="44,006"/>
B. ITEMS NOT TAXABLE (From Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text" value="3,000"/>
C. ENTER EXCESS OF LINE 2A or 2B	2C	<input type="text" value="41,006"/>
3. A. ADJUSTED FEDERAL TAXABLE INCOME <small>(Line 1 plus or minus line 2C) if Schedule X is used</small>	3A	<input type="text" value="51,006"/>
B. PRE-APPORTIONED LOSSES FOR TAX YEARS BEGINNING ON OR AFTER 1/1/17 <small>(subject to 50%). Check this box if utilizing a NOL prior to 1/1/17 first. See instructions</small>	<input type="checkbox"/>	
i. TOTAL UNUTILIZED PRE-APPORTIONED LOSSES <small>FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17</small>	▶ 3B(i)	<input type="text" value="60,000"/>
ii. PRE-APPORTIONED LOSSES <small>FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 UTILIZED IN 2020</small>	▶ 3B(ii)	<input type="text" value="25,503"/>
iii. INCOME/LOSS SUBJECT TO APPORTIONMENT	▶ 3B(iii)	<input type="text" value="25,503"/>
C. AMOUNT ALLOCABLE TO RITA <small>If Schedule Y, Page 4 is used <input type="text" value="100.0000%"/> of Line 3B(iii)</small>	3C	<input type="text" value="25,503"/>
D. POST APPORTIONED LOSSES FOR TYs BEGINNING BEFORE 1/1/17 <small>Per Previous municipal Income Tax Returns (schedule must be submitted). See instructions</small>	▶ 3D	<input type="text" value="0"/>
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX <small>(Calculated)</small>	▶ 4	<input type="text" value="25,503"/>
5. MUNICIPAL TAX DUE (See Instructions) <small>NOTE: Must complete Schedule B on Page 2</small>	▶ 5	<input type="text" value="510"/>
6. A. ESTIMATED MUNICIPAL TAX PAYMENTS FOR THE YEAR 2020	6A	<input type="text" value="100"/>
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text" value="200"/>
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text" value="300"/>
7. A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO RITA MUST ACCOMPANY THIS FORM CHECK #:	▶ 7A	<input type="text" value="210"/>
B. OVERPAYMENT CLAIMED <small>If Line 6C exceeds Line 5 enter the difference here and check the desired box!</small> Refund..... <input checked="" type="checkbox"/> (Overpayments cannot be split between refund and credit) Credit..... <input type="checkbox"/>	7B	<input type="text" value="0"/>

Tax Year 2022 –Net Profit Estimates

Tax Year	2021	2022
AFTI	\$ 51,006.00	\$ 51,006.00
Total Pre-Appportioned Loss	\$ 60,000.00	\$ 60,000.00
Utilized Pre-Appportioned Loss	\$ 25,503.00	\$ 25,503.00
Income/Loss Subject to RITA muni	\$ 25,503.00	\$ 25,503.00
Post-Appportioned Loss	\$ 25,503.00	\$ -
Amount Subject to Municipal Tax	\$ -	\$ 25,503.00
Tax Due at 2% Rate	\$ -	\$ 510.00

Questions

Participant Questions



Remote Work & Municipal Tax Withholding

Potential Impacts

- Who?
 - Everyone – employers; employees; and municipalities
- What?
 - New withholding obligations; employee residence tax impacts; and shifts in municipal revenues
- When?
 - As early as 1Q 2022
 - Refunds in 2023

Remote Work & Municipal Tax Withholding

Other Considerations

- Tax credit or economic development incentives based on a company's payroll
- Impact on current agreements
- Drafting future agreements

Remote Work & Municipal Tax Withholding

What Can Employers Do Now?

- Talk to the municipality's tax administrator about the company's plans.
- Reasonable proposals for meeting withholding obligations.
- Work with payroll providers or software vendors to ensure you can properly administer municipal income tax withholding.

Reminders

- To submit CPE verification using the “8 Code Words” and/or
- To vouch for attendees at your office, email list(s) of attendees to:
Communications@ritaohio.com
- Certificates will be sent to compliant attendees by January 25th.

We're Social

Connect with
Us



On Twitter

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[linkedin.com/company/regional-income-tax-agency/](https://www.linkedin.com/company/regional-income-tax-agency/)

Thank You!

ritaohio.com

