

RITA Annual Municipal Income Tax Update Webinar

January 20, 2023

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

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



Municipal Income Tax Webinar

Agenda

- What's New
- Overview of Remote Work and Municipal Income Tax in New Environments
 - Refunds
 - Returns
 - Withholding
 - Estimates
- Litigation/Legislative Updates
- Potential Impact on New Blended Workplaces and Employers, Employees and Municipalities
- Q&A

WHAT'S NEW?

2023 Filing Deadline

Tuesday,
April 18, 2023



APRIL 17, 2023

Growing to Serve

RITA now serves
cities and villages
in 79 of Ohio's 88
Counties



2022 New RITA Municipalities

BURBANK Village of Burbank Wayne County Start Date 7/1/22	CALDWELL Village of Caldwell Noble County Start Date 1/1/22	DOYLESTOWN Village of Doylestown Wayne County Start Date 1/1/22	HAMILTON City of Hamilton Butler County Start Date 1/1/22
LINCOLN HEIGHTS Village of Lincoln Heights Hamilton County Start Date 10/1/22	LOCKINGTON Village of Lockington Shelby County Start Date 1/1/22	MALINTA Village of Malinta Henry County Start Date 1/1/22	MINERVA Village of Minerva Stark County Start Date 7/1/22
NAPOLEON City of Napoleon Henry County Start Date 7/1/22	NASHVILLE Village of Nashville Holmes County Start Date 1/1/22	ORRVILLE City of Orville Wayne County Start Date 2/1/22	PIQUA City of Piqua Miami County Start Date 10/1/22
SOUTH AMHERST Village of South Amherst Lorain County Start Date 10/1/22	STONE CREEK Village of Stone Creek Tuscarawas County Start Date 7/1/22	TUSCARAWAS Village of Tuscarawas Tuscarawas County Start Date 7/1/22	UTICA Village of Utica Licking County Start Date 7/1/22

2023 New RITA Members

Beginning 1/1/23


- Village of Crooksville—Perry County
- Village of Fayetteville—Brown County
- Village of Forest—Hardin County
- City of Nelsonville—Athens County
- Village of Rutland—Meigs County
- Village of Spencerville—Allen County
- Village of Walton Hills—Cuyahoga County

Beginning 2/1/23

- City of Bedford—Cuyahoga County
- Village of Octa—Fayette County
- Village of Smithville—Wayne County

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


New Income Tax Rates





REGIONAL INCOME TAX AGENCY


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[Municipal Income Tax](#)


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We're Hiring! See Our [Open Positions](#) in Brecksville and Worthington!

RITA Offices Closed on Monday, January 16th in Observation of [Martin Luther King Jr. Day](#).

Did You Receive a Bill from RITA? See These [FAQs](#)!

Estimated Tax Payments Due January 15th - [Learn More](#)

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

Contact Us >

Feedback >

Type & Press Enter

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:

Tax Rate Changes ▾

EXPORT

PRINT

2023

2022

2021

2020

2019

2018

2017

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)
Fayetteville *	242	1.000%	100.000%	1.000%
North Lewisburg	549	1.750%	0.000%	0.000%
Rutland *	724	1.000%	75.000%	1.000%
South Amherst	765	1.000%	100.000%	0.100%
Stone Creek	738	1.000%	75.000%	1.000%
Timberlake	788	2.000%	0.000%	0.000%
Tuscarawas	799	1.500%	100.000%	1.500%
Williamsburg	864	1.000%	0.000%	0.000%

REGIONAL INCOME TAX AGENCY | January 2023

MeF Partners

2022 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

2022 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
- GOsystem


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


MeF Partners



REGIONAL INCOME TAX AGENCY


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 & Updates

 Municipal Income Tax

We're Hiring! See Our [Open Positions](#) in Brecksville and Worthington!
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[Contact Us >](#) [Feedback >](#)

Type & Press Enter 

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 2022 RITA Form 37 MeF Application - Individuals
Tax Year 2022 RITA Form 27 MeF Application - Businesses

Tax Professionals News and Important Updates will provide notifications related to the current MeF program.

Tax Year 2022

Tax Year 2021

Tax Year 2020

Tax Year 2019

Tax Year 2018

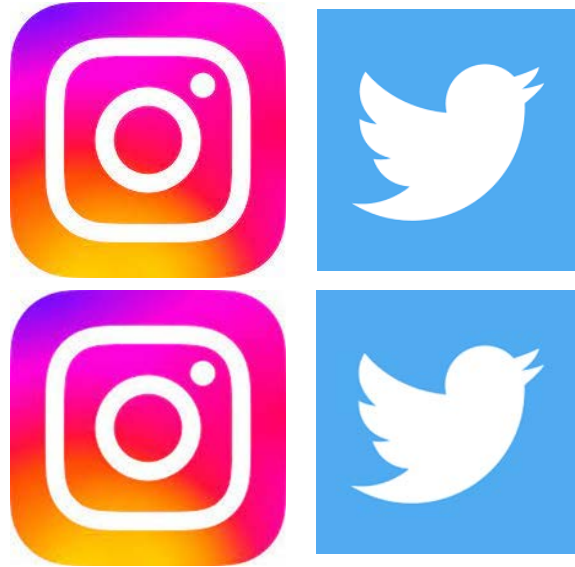
Tax Year 2017

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:	1-828-524-8020
Forms Accepted:	Net Profit Tax Return (RITA Form 27)
Web Address:	www.drakesoftware.com
Official Company Name:	THOMSON REUTERS



@turbotax

@intuit

Phone: 1.800.446.8848 TurboTax

Phone: 1.833.225.7459 ProSeries



Individual Tax Updates

Tax Year 2022 – Form 10A

Tax Year 2022 Form 10A Changes

- Use 2022 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
Cleveland, 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 **2022**

Your first name and middle initial _____ Last name _____

Current home address (number and street) _____ Apt # _____

City, state, and ZIP code _____

Contact phone number _____

☐ Check here if you worked outside of your normal work place for any time in 2022 in continued response to the pandemic. See Checkbox No. 2 and Checkbox No. 3 below

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 pandemic, please check the box at the top right of this page.

Tax Year 2022

Form 10A

- REGIONAL INCOME TAX AGENCY | January 2023

[illegible]

Tax Year 2022

Tax Year 2022 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.

REGIONAL INCOME TAX AGENCY | January 2023

Form 10-A. Page **2**

Name of employee shown on page 1		Employee's State	Tax Year of Claim 2022
----------------------------------	--	------------------	----------------------------------

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	
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
--------------------------------	------	-------	-----

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: "negative work, from home d.d. 2022")	

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 the 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
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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
Cleveland, OH 44101-0033

Tax Year 2022 – Form 37



2022 Form 37 Individual Income Tax Return

- Unchanged for 2022

Tax Year 2022 – Form 37

Tax Year 2022 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 2022	 RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com					
<div>Do not use staples, tape or glue</div>								
<div>Your social security number</div> <div>Your first name and middle initial</div> <div>If a joint return, spouse's first name and middle initial</div> <div>CURRENT MAILING address (number and street)</div> <div>City, state, and ZIP code</div> <div>Daytime phone number</div>		<div>Spouse's social security number</div> <div>Last name</div> <div>Last name</div> <div>Apt #</div> <div>Evening phone number</div>						
		<div>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></div> Residency Status in RITA Municipalities: <input type="checkbox"/> Full-Year <input type="checkbox"/> Part-Year <input type="checkbox"/> Non-Resident</div>						
City/Village/Township of Residence - Required In the boxes below, indicate the physical location of your residence(s) for all of 2022 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 2022, 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						
1/1/2022								
Section A List all income from W-2 wages and W-2G winnings reported in 2022 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.								
<div>Paperclip Local/City copy of W-2/W-2G Forms and Check or Money Order Here Do not use staples, tape or glue</div>	Column 1 W-2/W-2 G Income (see instructions for qualifying wages)	Column 2 Local/City Tax Withheld for Workplace/ Winning Municipality	Column 3 Local/City Tax Withheld for Resident Municipality	Column 4 Workplace/ Winning Municipality (City or village where you worked)	Column 5 Resident Municipality (City or village where you lived)	Column 6 Dates Wages Were Earned From Date MM/DD/YY Thru Date MM/DD/YY		Date of winnings 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.			
<div> Caution Tax balances are due by April 18, 2023. 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.</div>								
Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.								
Your Signature			Date		Preparer's Name (Please Print)			Date
Spouse's Signature if a joint return			Date		Preparer's Signature			ID Number
May RITA discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input type="checkbox"/> No Preparer Phone #: _____								
Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the Instructions for Form 37 exemptions.								

Tax Year 2022 – Form 37

Tax Year 2022 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 (2022)

Page 2

Section B

For NON W-2/ Schedule income see Pages 3-5 before starting Section B.

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

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.

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 ritachio.com

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
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		
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	2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13		
14	Credit carried forward from 2021.	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 2023 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 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	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, 2023. Add Lines 16 and 21.			22

Remote Work and Municipal Tax Withholding

- In response to the COVID-19 pandemic, Ohio law 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 we returned to the “old” municipal income tax withholding rules.

Remote Work and Municipal Tax Withholding

Old Rules – New Schedules

- Fully Remote – withhold for the employee's residence municipality, at the full rate, as the workplace.
- Fully In Office – withhold like it's March 8, 2020.

Remote Work and Municipal Tax Withholding

Old Rules – New Schedules

- Hybrid schedules
 - Withhold day by day where work is performed;
 - Prorate wages between office and home, based on actual or expected schedules and withhold accordingly;
- For wages earned at home, the home municipality is treated like another work location, this is not courtesy residence withholding.

W2 Examples

So many ways to show the same thing...

- This example is pretty standard.
 - Wages broken out by amount earned in each municipality in Box 18.
 - Corresponding withholding and work municipality listed in Boxes 19 and 20.

1. Wages, tips, <u>other</u> comp. 100000.00		2. Federal income tax withheld 4751.70	
3. Social security wages 100000.00		4. Social security tax withheld 2282.18	
5. Medicare wages and tips 100000.00		6. Medicare tax withheld 533.74	
d. Control number 123456 78/ABC	Dept. 	Corp. 	Employer use only Z 478
c. Employer's name, address, and ZIP code ABC CONSULTING INC 333 GUADALUPE ST AUSTIN TX 43221			
b. Employer FED ID number 12-3456789		a. Employee's SSA number 400-00-xxxx	
7. Social security tips 		8. Allocated tips 	
9. Advance EIC payment 		10. Dependent care benefits 	
11. Nonqualified plans 	12a. 		
14. Other 	12b. 		
	12c. 		
	12d. 		
13. Stat Emp 		Ret plan 	3 rd party sick pay
c. Employee's name, address and ZIP code STEVE ROGERS 1918 AMERICA ST. APT J4 ASHVILLE, OHIO			
15. State OH	Employer state ID no 51-1234567	16. State wages, tips, etc. 100000.00	
17. State income tax 1316.67		18. Local wages, tips, etc. 60000.00 40000.00	
19. Local income tax 1200.00 400.00		20. Locality name GROVE CITY ASHVILLE	
Federal Filing Copy W-2 Wage and Tax 2022			

W2 Examples

So many ways to show the same thing...

- Another possibility-
- Total wages listed in Box 18
 - Corresponding withholding for each work municipality listed separately in Box 19.

1. Wages, tips, <u>other comp.</u> 100000.00		2. Federal income tax withheld 4751.70	
3. Social security wages 100000.00		4. Social security tax withheld 2282.18	
5. Medicare wages and tips 100000.00		6. Medicare tax withheld 533.74	
d. Control number 123456 78/ABC	Dept.	Corp.	Employer use only Z 478
c. Employer's name, address, and ZIP code ABC CONSULTING INC 333 GUADALUPE ST AUSTIN TX 43221			
b. Employer FED ID number 12-3456789		a. Employee's SSA number 400-00-xxxx	
7. Social security tips		8. Allocated tips	
9. Advance EIC payment		10. Dependent care benefits	
11. Nonqualified plans		12a.	
14. Other		12b.	
		12c.	
		12d.	
		13. Stat Emp	Ret plan
c. Employee's name, address and ZIP code STEVE ROGERS 1918 AMERICA ST. APT J4 ASHVILLE, OHIO			
15. State OH	Employer state ID no 51-1234567	16. State wages, tips, etc. 100000.00	
17. State income tax 1316.67		18. Local wages, tips, etc. 100000.00	
19. Local income tax 1200.00 400.00		20. Locality name GROVE CITY ASHVILLE	
Federal Filing Copy W-2 Wage and Tax 2022			

W2 Examples

So many ways to show the same thing...

- Still another possibility-
- Each work municipality has it's own W2 form, showing wage, withholding and work municipalities on separate forms.

1. Wages, tips, <u>other</u> comp. 100000.00		2. Federal income tax withheld 4751.70	
3. Social security wages 100000.00		4. Social security tax withheld 2282.18	
5. Medicare wages and tips 100000.00		6. Medicare tax withheld 533.74	
d. Control number 123456 78/ABC	Dept.	Corp.	Employer use only Z 478
c. Employer's name, address, and ZIP code ABC CONSULTING INC 333 GUADALUPE ST AUSTIN TX 43221			
b. Employer FED ID number 12-3456789		a. Employee's SSA number 400-00-xxxx	
7. Social security tips		8. Allocated tips	
9. Advance EIC payment		10. Dependent care benefits	
11. Nonqualified plans		12a.	
14. Other		12b.	
		12c.	
		12d.	
13. Stat Emp		Ret plan	3 rd party sick pay
c. Employee's name, address and ZIP code STEVE ROGERS 1918 AMERICA ST. APT J4 ASHVILLE, OHIO			
15.State OH	Employer state ID no 51-1234567	16. State wages, tips, etc. 100000.00	
17. State income tax 1316.67		18. Local wages, tips, etc. 60000.00	
19. Local income tax 1200.00		20. Locality name GROVE CITY	
Federal Filing Copy			
W-2 Wage and Tax 2022			

1. Wages, tips, <u>other</u> comp. 100000.00		2. Federal income tax withheld 4751.70	
3. Social security wages 100000.00		4. Social security tax withheld 2282.18	
5. Medicare wages and tips 100000.00		6. Medicare tax withheld 533.74	
d. Control number 123456 78/ABC	Dept.	Corp.	Employer use only Z 478
c. Employer's name, address, and ZIP code ABC CONSULTING INC 333 GUADALUPE ST AUSTIN TX 43221			
b. Employer FED ID number 12-3456789		a. Employee's SSA number 400-00-xxxx	
7. Social security tips		8. Allocated tips	
9. Advance EIC payment		10. Dependent care benefits	
11. Nonqualified plans		12a.	
14. Other		12b.	
		12c.	
		12d.	
13. Stat Emp		Ret plan	3 rd party sick pay
c. Employee's name, address and ZIP code STEVE ROGERS 1918 AMERICA ST. APT J4 ASHVILLE, OHIO			
15.State OH	Employer state ID no 51-1234567	16. State wages, tips, etc. 100000.00	
17. State income tax 1316.67		18. Local wages, tips, etc. 40000.00	
19. Local income tax 400.00		20. Locality name ASHVILLE	
Federal Filing Copy			
W-2 Wage and Tax 2022			

Tax Year 2022 – Form 37

2022 Form 37 Individual Income Tax Return

- How should employees report wages earned in 2 different municipalities?
- How should employees complete Form 10A and 37 to account for incorrect withholding?
- How should a taxpayer reflect a workplace withholding refund on Form 37?

Form 37 Example

- Example how to complete Form 37 when using hybrid W2 data.

Tax Year 2022 – Form 37 Example

EXAMPLE

- Steve Rogers
- Lives in Ashville
- Earned \$100,000 in 2022
- Worked a Hybrid schedule, 3 days in Grove City, 2 days at home in Ashville.
- Employer correctly withheld tax for both locations in hybrid schedule.

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue	2022	RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
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Your social security number 400-00-0000	Spouse's social security number
Your first name and middle initial STEVE	Last name ROGERS
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 1918 AMERICA ST	
City, state, and ZIP code ASHVILLE, OHIO	
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 2022 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 2022, 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
1/1/2022	ASHVILLE	1918 AMERICA ST J4

Section A
 List all income from W-2 wages and W-2G winnings reported in 2022 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	
						From Date MM/DD/YY	Thru Date MM/DD/YY
	60,000	1,200		GROVE CITY	ASHVILLE	01/01/22	12/31/22
	40,000	400		ASHVILLE	ASHVILLE	01/01/22	12/31/22
Totals	100,000	1,600	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, 2023. 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	Date	Preparer's Name (Please Print)	Date
Spouse's Signature if a joint return	Date	Preparer's Signature	ID Number


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

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

Tax Year 2022 – Form 37 Example

ON PAGE 1:

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

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue		2022	 REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
Your social security number 400-00-0000		Spouse's social security number			
Your first name and middle initial STEVE		Last name ROGERS			
If a joint return, spouse's first name and middle initial		Last name			
CURRENT MAILING address (number and street) 1918 AMERICA ST				Apt # J4	
City, state, and ZIP code ASHVILLE, OHIO					
Daytime phone number			Evening phone number		
Filing Status: <input checked="" 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: 30px; width: 100%;"></div> Residency Status in RITA Municipalities: <input checked="" type="checkbox"/> Full-Year <input type="checkbox"/> Part-Year <input type="checkbox"/> Non-Resident					
City/Village/Township of Residence - Required In the boxes below, indicate the physical location of your residence(s) for all of 2022 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 2022, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. <i>Why?</i> 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			
1/1/2022	ASHVILLE	1918 AMERICA ST J4			


Tax Year 2022 – Form 37 **Example**

ALSO ON PAGE 1:

- Steve completes Section A.
 - \$60,000 earned in Grove City for his 3 days per week.
 - \$40,000 Earned in Ashville for his two days from home.
 - This Section A example is how we need to see this reported regardless of which W2 example the employee has.
 - Will help speed up processing to follow this format.

Section A

List all income from W-2 wages and W-2G winnings reported in 2022 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 Date Won MM/DD/YY
						From Date MM/DD/YY	Thru Date MM/DD/YY	
	60,000	1,200		GROVE CITY	ASHVILLE	01/01/22	12/31/22	
	40,000	400		ASHVILLE	ASHVILLE	01/01/22	12/31/22	
				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.				
Totals	100,000	1,600	0					
 Caution	Tax balances are due by April 18, 2023. 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.							

ON PAGE 2:

- Steve completes the resident tax calculation for Ashville.
 - Line 1a \$100,000 total earnings
 - Line 3 \$1,000 gross tax due Ashville

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	100,000	
	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	100,000	
Withheld taxes shown on your W-2 forms are reported on either Line 4a or 7a.	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: 1.0	3		1,000
	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	1,200	
	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		
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.	5 a	Add Lines 4a and 4b.	5a	1,200	
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: 0	5b	0	
	c	Enter the smaller of Line 5a or Line 5b.	5c	0	
	6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 0	6	0	
	7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	400	
	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		400
	9	Subtract Line 8 from Line 3.	9	600	
	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		
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	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		600
	13	2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13	550	
	14	Credit carried forward from 2021.	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		50
	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 2023 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		
	20 a	Enter 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	20a	600	
	b	Enter first quarter estimate (1/4 of Line 20a).	20b	150	
21	Subtract Line 18 from Line 20b.	21		150	
22	TOTAL DUE by April 18, 2023. Add Lines 16 and 21.	22		200	

Estimated Taxes (Line 20a): If your estimated tax liability is \$200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your estimate or use Worksheet 1 in the instructions to calculate your estimate. Note: If Line 20a is left blank, RITA will calculate your estimate. Use Form 32 EST-EXT to pay 8/15/23, 9/15/23 and 1/15/24 estimates.

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

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 8600
 Cleveland, OH 44101-2004
Without payment:
 Regional Income Tax Agency
 PO Box 94801
 Cleveland, OH 44101-4801
Refund with an amount on Line 19:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland, OH 44101-8409

Tax Year 2022 – Form 37 Example

ALSO ON PAGE 2:

- Steve completes the Credit Rate worksheet.
 - Only use income earned in Grove City to compute credit.
 - \$60,000 X .00 credit rate for Ashville equals \$0 credit for withholding.
- Carry the \$0 to Line 5b.
- Less of withholding or Credit rate on Line 5c.
- Multiply 5c by Ashville Credit Factor of .00.
- Credit on Line 6 is \$0.
- Enter the \$400 tax withheld for Ashville on Line 7a.
- Total credit on Line 8 is \$400.

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
60,000	0.00000	0	1,200	0
Enter amount from WORKSHEET L, Row 17, Column 7				0
Total Tentative Credit: Enter on Section B, Line 5b, above.				0

5 a	Add Lines 4a and 4b.	5a	1,200
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: 0	5b	0
c	Enter the smaller of Line 5a or Line 5b.	5c	0
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 0	6	0
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	400
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	400

Tax Year 2022 – Form 37 Example

ON PAGE 2:

- Tax Due on Lines 9 and 12 to Ashville is \$600.
 - \$ 1000 tax -\$400 credit.
- Steve made \$550 in estimated payments on shown on Line 13.
- Balance due for 2022 on Line 16 is \$50.
- Steve sets up a \$600 estimate for 2023 on Line 20a.
- Shows 25% of estimate on Line 20b and 21.
- Steve needs to pay the total due on Line 22 of \$200 by April 18, 2023.

9	Subtract Line 8 from Line 3.	9	600	
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	600	
13	2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13	550	
14	Credit carried forward from 2021.	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	50	
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 2023 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		
20 a	Enter 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	20a	600	
b	Enter first quarter estimate (1/4 of Line 20a).	20b	150	
21	Subtract Line 18 from Line 20b.	21	150	
22	TOTAL DUE by April 18, 2023. Add Lines 16 and 21.	22	200	

Form 10A/37 Example


- **EXAMPLE**

- RITA resident fully withheld for work city but worked a hybrid schedule with days at home.
- Form 10A
- Form 37

Tax Year 2022 – Form 10A Example

ON PAGE 1:

- Keith 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 Cleveland, OH 44101-0033		 RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD 440.526.5332 ritaohio.com
Your social security number 111-22-1234		Tax year of claim 2022		
Your first name and middle initial KEITH		Last name RICHARDS		
Current home address (number and street) 111 MAIN STREET		Apt #		
City, state, and ZIP code AVON LAKE OHIO 44012				
<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 2022 in continued response to the pandemic. See Checkbox No. 2 and Checkbox No. 3 below.</p>				
Reason for Claim				
<p>Check the Box below that applies.</p> <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 under 18 years of age 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 pandemic, please check the box at the top right of this page.</p>				

Tax Year 2022 – Form 10A **Example**

ALSO ON PAGE 1:

- Keith 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 #	341112223	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		BRECKSVILLE
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	59,400
4	Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)			4	1188.00
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	891.00
	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	111-22-1234
6	Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.			6	297.00

Tax Year 2022 – Form 10A Example

ON PAGE 3:

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

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
Keith Richards	111-22-1234	2022

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	35
3 Total days actually worked. Subtract line 2 from line 1	3	225
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	149
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5	76
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	90,000
7A Amount of municipal tax withheld to the municipality (W-2 Box 19)	7A	1800
8 Wages taxable to municipality for which tax was withheld. Multiply line 6 by line 7	8	30,600
8A Multiply line 8 by workplace tax rate	8A	612
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	59,400
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	1188.00

Tax Year 2022 – Form 10A Example

ALSO ON PAGE 3:

- Keith 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	
JANUARY	HOME	HYBRID WORK	13					
FEBRUARY	HOME	HYBRID WORK	12					
MARCH	HOME	HYBRID WORK	12					
APRIL	HOME	HYBRID WORK	12					
MAY	HOME	HYBRID WORK	14					
JUNE	HOME	HYBRID WORK	13					
JULY	HOME	HYBRID WORK	13					
AUGUST	HOME	HYBRID WORK	13					
SEPT	HOME	HYBRID WORK	12					
OCT	HOME	HYBRID WORK	12					
NOVEMBER	HOME	HYBRID WORK	12					
DECEMBER	HOME	HYBRID WORK	11					
				Total number of Days worked outside of municipality for which the employer withheld tax				149

Tax Year 2022 – Form 10A Example

ON PAGE 2:

- Keith's employer completes and signs the Employer Certification.
- Keith 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	01/05/2023 Date	(440) 528-1111 Representative's Phone Number
_____ Print Representative's Name	_____ Print Representative's Title	Hybrid Work Schedule 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	01/17/2023 Date	(440) 528-1112 Taxpayer's Daytime Phone	(440) 933-2223 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
Cleveland, OH 44101-0033

Tax Year 2022 – Form 10A **Example**

FOR TAX YEAR 2022 KEITH:

- Has \$59,400 not applicable to Brecksville withholding, for an \$1188.00 gross refund amount.
- Owes Avon Lake \$891 on the non-taxed income.
- Is transferring \$891 from his refund to his individual account to cover tax due Avon Lake.
- Is due a net Refund of \$297.00.

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

1 Employer Federal ID #	341112223	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	BRECKSVILLE
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	59,400
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	1188.00
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	891.00
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 111-22-1234		
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6	297.00

Tax Year 2022 – Form 37


Form 37 Example

- Keith Richards 2022 Form 37
 - From Form 10A Example 1

Tax Year 2022 – Form 37 Example

ON PAGE 1:

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

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue		2022	 REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
Your social security number 111-22-1234		Spouse's social security number			
Your first name and middle initial KEITH		Last name RICHARDS			
If a joint return, spouse's first name and middle initial		Last name			
CURRENT MAILING address (number and street) 111 MAIN STREET			Apt #		
City, state, and ZIP code AVON LAKE, OHIO 44012					
Daytime phone number			Evening phone number		
Filing Status: <input checked="" 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>					
Residency Status in RITA Municipalities: <input checked="" type="checkbox"/> Full-Year <input type="checkbox"/> Part-Year <input type="checkbox"/> Non-Resident					
City/Village/Township of Residence - Required In the boxes below, indicate the physical location of your residence(s) for all of 2022 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 2022, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. <i>Why?</i> 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			
1/1/2022	AVON LAKE	111 MAIN STREET			


Tax Year 2022 – Form 37 Example

ALSO ON PAGE 1:

- Keith completes Section A.
 - Due to the refund from the workplace of Brecksville, Keith will have 2 wage entries in Section A.
 - \$30,600 which represents the “taxed” income from the 10A form
 - \$59,400 which represents the “non-taxed” income after the workplace tax refund from Brecksville.

Section A

List all income from W-2 wages and W-2G winnings reported in 2022 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 Date Won MM/DD/YY
						From Date MM/DD/YY	Thru Date MM/DD/YY	
	30,600	612		BRECKSVILLE	AVON LAKE	01/01/22	12/31/22	
	59,400	0		NON-TAXED	AVON LAKE	01/01/22	12/31/22	
				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.				
Totals	90,000	612	0					
 Caution	Tax balances are due by April 18, 2023. 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 2022 – Form 37 Example

ON PAGE 2:

- Keith completes the resident tax calculation for Avon Lake.
- Line 1a \$90,000 total earnings.
- Line 3 \$1350 gross tax due Avon Lake.

Form 37 (2022)

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	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: _____	3		1,350
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	612	
	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	612	
	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	459	
	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	459	
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		459
	9 Subtract Line 8 from Line 3.	9	891	
	10 Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10	0	
	11 Tax on Schedule J Income from Page 3, Line 33, Column 7.	11	0	
	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		891
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 2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13	891	
	14 Credit carried forward from 2021.	14	0	
	15 TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15		891
	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 If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT.	17		
	18 Amount you want credited to your 2023 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 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	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, 2023. Add Lines 16 and 21.	22		0

Tax Year 2022 – Form 37 **Example**

ALSO ON PAGE 2:

- Keith completes the Credit Rate worksheet.
- Only use income “taxed” by Brecksville to compute credit.
- \$30,600 X 1.5% credit rate for Avon Lake equals \$459 credit for withholding.
- Carry this number to Line 5b.
- Less of withholding or Credit rate on Line 5c.
- Multiply 5c by Avon Lake Credit Factor of 100%
- Credit on Lines 6 and 8 is \$459

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
30,600	1.50000	459	612	459
Enter amount from WORKSHEET L, Row 17, Column 7				0
Total Tentative Credit: Enter on Section B, Line 5b, above.				459

5 a	Add Lines 4a and 4b.	5a	612
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	459
c	Enter the smaller of Line 5a or Line 5b.	5c	459
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 100	6	459
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/8-Corp./trust to YOUR RESIDENT municipality from Worksheet R	7b	0
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	459

Tax Year 2022 – Form 37 Example

ON PAGE 2:

- Tax Due on Lines 9 and 12 to Avon Lake is \$891.
 - \$1350 tax -\$459 credit.
- Keith elected to apply \$891 of his refund to his account.
 - Show on Line 14, if other credits exist, add them together.
- Balance due is \$0
- Keith needs to sign and mail the form by April 18, 2023.

9	Subtract Line 8 from Line 3.	9	891	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10	0	
11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11	0	
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	891	
13	2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13		
14	Credit carried forward from 2021.	14	891	
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15	891	
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	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT .	17		
18	Amount you want credited to your 2023 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 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	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, 2023. Add Lines 16 and 21.	22	0	

Tax Year 2022 – Form 37

Form 37 Example 2

- Amilyn Holdo 2022 Form 37
 - RITA resident with Non-RITA work city refund.

Tax Year 2022 – Form 37 Example 2

EXAMPLE

- Amilyn Holdo
- Works in Cincinnati, lives in Greenhills.
- Earned \$150,000 in 2022
- Had days out in 2022 due to hybrid work schedule 60% in Cincinnati, 40% at home in Greenhills.
- Employer withheld in full for Cincinnati.
- Applied for refund for Cincinnati tax withheld while working from home.

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return		2022	RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
	Do not use staples, tape or glue				

Your social security number 500-00-0000	Spouse's social security number
Your first name and middle initial AMILYN	Last name HOLDO
If a joint return, spouse's first name and middle initial	
Last name	
CURRENT MAILING address (number and street) 9 GATALENTA AVE	
Apt #	
City, state, and ZIP code GREENHILLS, OHIO	
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 2022 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 2022, 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
1/1/2022	GREENHILLS	9 GATALENTA AVE

Section A
 List all income from W-2 wages and W-2G winnings reported in 2022 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-2G 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
	60,000	0	0	NON-TAXING	GREENHILLS	01/01/22	12/31/22	
	90,000	1,620		CINCINNATI	GREENHILLS	01/01/22	12/31/22	
Totals	150,000	1,620	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, 2023. 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	Date	Preparer's Name (Please Print)	Date
Spouse's Signature if a joint return	Date	Preparer's Signature	ID Number


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

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

Tax Year 2022 – Form 37 **Example 2**

ON PAGE 1:

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

Form 37		Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue		2022	 RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
Your social security number 500-00-0000		Spouse's social security number				
Your first name and middle initial AMILYN		Last name HOLDO				
If a joint return, spouse's first name and middle initial		Last name				
CURRENT MAILING address (number and street) 9 GATALENTA AVE					Apt #	
City, state, and ZIP code GREENHILLS, OHIO						
Daytime phone number			Evening phone number			
Filing Status: <input checked="" 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: 30px; width: 100%;"></div>						
Residency Status in RITA Municipalities: <input checked="" type="checkbox"/> Full-Year <input type="checkbox"/> Part-Year <input type="checkbox"/> Non-Resident						
City/Village/Township of Residence - Required In the boxes below, indicate the physical location of your residence(s) for all of 2022 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 2022, 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				
1/1/2022	GREENHILLS	9 GATALENTA AVE				


Tax Year 2022 – Form 37 **Example 2**

ALSO ON PAGE 1:

- Amilyn completes Section A.
 - Due to the refund from the workplace of Cincinnati, Amilyn will have 2 wage entries in Section A.
 - \$90,000 which represents the “taxed” income net of the refunded earnings.
 - \$60,000 which represents the “non-taxed” income after the workplace tax refund from Cincinnati.

Section A

List all income from W-2 wages and W-2G winnings reported in 2022 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
	60,000	0	0	NON-TAXING	GREENHILLS	01/01/22	12/31/22	
	90,000	1,620		CINCINNATI	GREENHILLS	01/01/22	12/31/22	
				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.				
Totals	150,000	1,620	0					
 Caution	Tax balances are due by April 18, 2023. 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 2022 – Form 37 **Example 2**

ON PAGE 2:

- Amilyn completes the resident tax calculation for Greenhills.
- Line 1a \$150,000 total earnings
- Line 3 \$2250 gross tax due Greenhills.

Form 37 (2022)

Page 2

Section B

For NON W-2/ Schedule income see Pages 3-5 before starting Section B.

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

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.

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

1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	150,000	
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	150,000	
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>1.5</u>	3		2,250
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	1,620	
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	1,620	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: <u>.5</u>	5b	450	
c	Enter the smaller of Line 5a or Line 5b.	5c	450	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: <u>100</u>	6	450	
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		450
9	Subtract Line 8 from Line 3.	9	1,800	
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		1,800
13	2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13	2,000	
14	Credit carried forward from 2021.	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		0
17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT.	17		200
18	Amount you want credited to your 2023 estimated tax.	18	200	
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 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	20a	1,800	
b	Enter first quarter estimate (1/4 of Line 20a).	20b	450	
21	Subtract Line 18 from Line 20b.	21		250
22	TOTAL DUE by April 18, 2023. Add Lines 16 and 21.	22		250

Tax Year 2022 – Form 37 **Example 2**

ALSO ON PAGE 2:

- Amilyn completes the Credit Rate worksheet.
 - Only use income “taxed” by Cincinnati to compute credit.
 - \$90,000 X .5% credit rate for Greenhills equals \$450 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 Greenhills Credit Factor of 100%
- Credit on Lines 6 and 8 is \$450

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
90,000	0.05000	450	1,620	450
Enter amount from WORKSHEET L, Row 17, Column 7				0
Total Tentative Credit: Enter on Section B, Line 5b, above.				450

5	a	Add Lines 4a and 4b.	5a	1,620
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: .5	5b	450
	c	Enter the smaller of Line 5a or Line 5b.	5c	450
6		Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 100	6	450
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/8-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	7b	0
8		Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	450

Tax Year 2022 – Form 37 **Example 2**

ON PAGE 2:

- Tax Due on Lines 9 and 12 to Greenhills is \$1800.
 - \$2,250 tax -\$450 credit.
- Amilyn made estimated payments of \$2000 in 2022.
 - Show on line 13.
- Has an overpayment of \$200, which she will apply to 2023 estimate on Line 18.
- Due to reduced credit, Amilyn will need to set up an estimate for 2022 on Line 20a, and pay 25% by 4/18/23.
- Total due by 4/18/23 is \$250
 - \$250 balance due for first quarter estimate for 2023.

9	Subtract Line 8 from Line 3.	9	1,800	
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	1,800	
13	2022 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2022 tax year.	13	2,000	
14	Credit carried forward from 2021.	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	0	
17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT .	17	200	
18	Amount you want credited to your 2023 estimated tax.	18	200	
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 2023 estimated tax in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	20a	1,800	
b	Enter first quarter estimate (1/4 of Line 20a).	20b	450	
21	Subtract Line 18 from Line 20b.	21	250	
22	TOTAL DUE by April 18, 2023. Add Lines 16 and 21.	22	250	

Helpful Hints for Better Processing

For MeF forms:

- Attach the 1040 XML and attachments.
 - This will help to minimize requests for additional information.
- Make sure clients know to pay the tax due with the payment voucher generated with the return.
 - System ties that confirmation number/payment to the Form 37 for release to processing.
- Check for rejections
 - If you need assistance, reach out to your provider or RITA for assistance.

Helpful Hints for Better Processing

For All Paper Form 37s:

- Attach all pertinent documents:
 - W2 forms and attachments
 - Federal Schedule 1 and all relevant Schedules (C, E parts 1 and 2, F, 4797)
 - Any attachments referenced as “see attached”
 - Any statements or data supporting what is being reported on the return.
 - Submit payment for any tax or estimate due with the form.
- **Paper form note:** Paper forms could take up to 6 weeks to be reflected in our system depending on when they are mailed. We encourage as many forms to be filed electronically as possible, through either a software partner that supports MeF or RITA FastFile.

Helpful Hints for Better Processing

For all 10A forms:

- Attach all pertinent documents:
 - W2 forms and attachments
 - Days out logs or schedules.
 - Employer certification.
 - Birth Certificate, where required.
 - Any other relevant documents that support the refund claim.

Helpful Hints for Better Processing

For all forms:

- Verify Estimated Payments
 - Make sure to not include any prior year balance due paid during TY 2022.
 - Use 24 hour self serve telephone service.
 - Not doing this could result in unexpected invoices to your clients.
- Verify addresses.
 - We get hundreds of forms each year that didn't need to be filed. Non-residents with fully taxed income do not need to file.
 - Only residents of RITA municipalities with taxable income or non-residents with income that needs tax paid to a RITA community need to file.

Helpful Hints for Better Processing

For all forms:

- When filing forms (37 or 10A), the earlier the better!
- Due date for forms and payment is April 18, 2023!



Litigation and Legislation Updates

Litigation and Legislation Update

Pending Litigation

- *Schaad v. Alder*, 2022-Ohio-340 (1st Dist.), *Ohio Supreme Court* Case No. 2022-0316 – City of Cincinnati ***Oral argument March 1, 2023***
- *Curcio v. Hufford*, G-4801 CL-22-1009, Sixth District Court of Appeals, *appeal pending* – Cities of Oregon & Toledo
- *Morsy v. Dumas*, CA-22-112061, Eighth District Court of Appeals, *appeal pending* – City of Cleveland
- ***NEW*** *Krevesic v. Chittok*, CV-23-01-0031, Summit County Common Pleas Court – City of Akron

Proposed 2022 Lam Duck Tax Legislation

Municipal Income Tax Legislation - Proposed

- HB 519 – limit the late filing penalty to \$25 per occurrence, and require abatement of the penalty for a first offense.
- HB 706 – subject the wages of certain agricultural visa holders to municipal income tax.

Proposed 2022 Lame Duck Tax Legislation

State Income Tax Legislation - Proposed

- SB 327 – repeal the state income tax on nonbusiness income with a ten year phase-out.

Lame Duck Tax Legislation that Passed

Municipal and State Tax Legislation - Proposed

- The three bills did **not** pass in lame duck.
- Will have to be reintroduced as new legislation in the new 135th Ohio General Assembly.

2023 Legislation - ?

Municipal Income Tax Legislation – 135th General Assembly

- What does this legislative session hold?
- Biennium Budget and after?
- What's old may be new again

New for 2023 – Sports Gaming!

Sports Gaming

- Something new that some of you may be dealing with this year
 - Battle of the Sportsbooks: FanDuel, DraftKings, BetMGM, PointsBet....
- All gambling winnings are taxable by all Ohio municipalities!

Sports Gaming – Ohio WH Requirements

Ohio requires
withholding on
sports gaming
winnings

- For winnings of \$600 or more and odds of at least 300 to 1 (ORC 5747.063)

Sports Gaming – State WH Requirements

Proposed Rule Change by ODT to Definition of Taxpayer

- Gives sports gaming proprietors ability to designate Management Services Provider or Mobile Management Services Providers as the taxpayer for state income tax withholding purposes

Sports Gaming - Municipalities

Municipal Income Tax Withholding?

- Will Ohio municipalities apply withholding requirements to gaming winnings?
- If so, same as Ohio's requirements?
 - Winnings of \$600 or more and odds of at least 300 to 1?

New for 2023 – Sports gaming!

REMEMBER

- All gambling winnings are taxable by all Ohio municipalities!



Business Compliance Updates

Time to get down to... *Business* :)

Topics Covered Today:

1. WFH impact on Form 27
2. NOL – last year of Phase In
3. 5 Common Filing Errors
4. 5 Tips for a “no-news-is-good-news” filing year

Tax Year 2022 – WFH impact on Form 27

Who is required to file a Net Profit Return? **ORC 718**

Every corporation, partnership, trust, or estate that conducts business in a RITA municipality must file a return and pay tax on net profit earned in the municipality.

Note: A disregarded entity or qualifying subchapter S subsidiary for federal income tax purposes is not considered the “taxpayer” under Ohio law. Instead, the “taxpayer” includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

Tax Year 2022 – WFH impact on Form 27

Who is required to file a Net Profit Return Con't: **ORC 718.02**

(A) Except as otherwise provided in division (B) of this section, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in the municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of the following:

1. The average original cost of the real property and tangible personal property owned or used by the taxpayer...
2. Wages, salaries, and other compensation paid during the taxable period to individuals employed...
3. Total gross receipts of the business or profession from sales and rentals made and services performed ...

Tax Year 2022 – WFH impact on Form 27

2022 Form 27 Net Profit Tax Return

Are companies required to include WFH wages on Schedule Y for the WFH muni?

FORM 27

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$	\$	
GROSS ANNUAL RENTALS MULTIPLIED BY	\$	\$	
TOTAL OF STEP 1	\$	\$	%
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$	\$	%
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$	\$	%
STEP 4. TOTAL OF PERCENTAGES			%
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			%

Tax Year 2022 – WFH impact on Form 27

2022 Form 27 Net Profit Tax Return

- 718.02 (A)(2)
- Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the municipal corporation to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 718.011 of the Revised Code;

Tax Year 2022 – WFH impact on Form 27

2022 Form 27 Net Profit Tax Return



718.02(C)

As used in division (A)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(1) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

Nope

Nope

Nope

(a) The employer;

(b) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

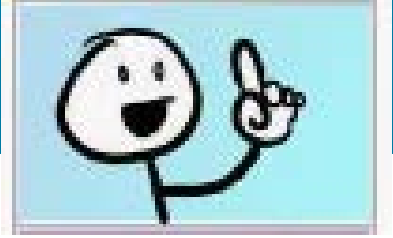
Tax Year 2022 – Answer

2022 Form 27 Net Profit Tax Return



Final Answer:

Because an employee's home does not meet those requirements, those wages are not required on the employer's Net Profit filing Schedule Y.



Careful NOT to take this too far!

THIS DOES NOT APPLY TO WITHHOLDING on that compensation
...Just because WFH/ HYBRID wages are NOT included on the NP
Apportionment formula in Schedule Y

DOES NOT MEAN you don't have to keep track of them.

Why?

...BECAUSE employer's are still required by law to WITHHOLD on
that compensation
based on WHERE they are working.



Tax Year 2022 Returns



Net Operating Loss Updates

NOL Phase In –
Last Year



Previous presentations available at:

<https://www.ritaohio.com/TaxProfessionals/Home/Presentations>

Net Operating Loss Updates

NOL Phase In



Now that we are in 2023...

...For nearly all munis across the State, they have expired by now.

(TY 2021 returns filed in 2022)

Net Operating Loss Updates

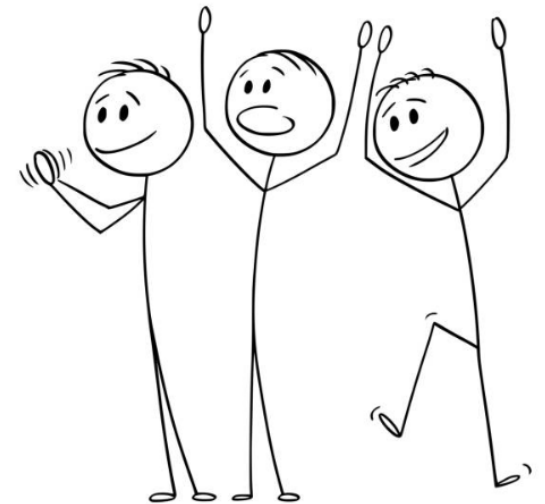
NOL Phase In

Exception Munis:

Jewett and McDonald:

- Jewett = 7 so 2023 is the last year to use any unexpired post apportioned NOL
- McDonald = 10

No more post-apportionment
/pre-HB5/pre-2017 losses



Net Operating Loss Updates

NOL Phase In

2022 is the last year of NOL Phase In:

50% Phase in of pre-apportioned /post 2016 losses is still in effect for tax year 2022 filed in 2023.

Net Operating Loss Updates

NOL Phase In

ORC 718.01(D)(3)



(c)(i) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty per cent of the amount of the deduction otherwise allowed by division (D)(3) of this section.

(ii) For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by division (D)(3) of this section without regard to the limitation of division (D)(3)(b)(i) of this section.

Net Operating Loss Updates

Final notes about
NOLs

Why might you care?
Why am I talking about
this one more time?



Net Operating Loss Updates

Exceptions

Any muni that imposed a tax after 1/1/16...

For municipalities and taxing jurisdictions that first imposed a tax on or after January 1, 2016, net operating loss carryforward amounts are not phased-in and may be used in full. The following municipalities and taxing jurisdictions imposed a tax on or after January 1, 2016

Net Operating Loss Updates

RITA member
munis that
enacted a tax on
or after 1/1/16.

ALEXANDRIA, AMELIA, ASHLEY, BETHEL,
BLOOMVILLE, BRIDGEPORT, BURBANK,
CHESTERVILLE, CIRCLEVILLE-PICKAWAY TWP
JEDD, CLARKSVILLE, DARBYVILLE, DORR STREET
JEDD, ETNA-REYNOLDSBURG JEDD 1 - 4, ETNA-
REYNOLDSBURG JEDD 7, FULTON,
GETTYSBURG, HANOVER, HELENA, HOLLAND
SPRINGFIELD TWP JEDZ, JACKSON,
KIRKERSVILLE, LATTY, LODI, LYONS, MARENGO,
MILFORD JEDD V, MILFORD JEDD VI, MILFORD
JEDD VII, MILLERSPORT, NEWTONSVILLE, NEY,
OSTRANDER, PAYNE, RISINGSUN,
SHALERSVILLE TWP JEDD, SHARON TWP JEDD,
SMITHFIELD, SOUTH VIENNA, ST. LOUISVILLE,
STOUTSVILLE, WASHINGTONVILLE, WAYNE
LAKES, WILLIAMSBURG JEDD, WILLIAMSPORT.

Net Operating Loss Impact

Final notes about NOLs - Impact



What might this mean to your clients?

If there is income in a municipality, it will no longer be able to be fully eliminated by an NOL until the phase-in period ends (next year).

This means tax will be owed in that municipality, even if an NOL is available.

Net Operating Loss Impact

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 2023

2021 No Tax

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

Page
1

27F20
THE PAUL FAMILY TRUST #2 EXAMPLE 29
10-0000029

FORM 27

2022 Tax Due

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

Page
1

27F20
THE PAUL FAMILY TRUST #2 EXAMPLE 29
10-0000029

FORM 27

Net Operating Loss Impact

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

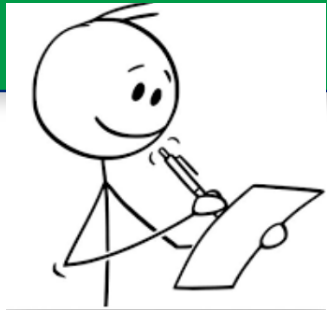
Common Filing Errors- Business

Common Filing Errors

1. Gains from the sale of property
2. Wage discrepancies between withholding and net profit returns
3. Workplace vs residence tax
4. Treatment of Federal Credits
5. Alternate Apportionment Methods

Common Filing Errors- **Business #1 of 5**

Gains From the Sale of Property – IRC §291 Adjustment

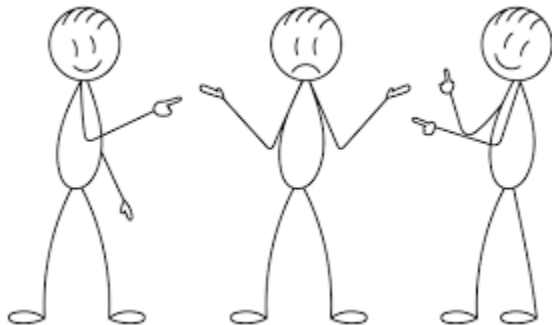


The portion of the gain classified for federal tax purposes as IRC section 1250 gain is taxable and is included in the business' net profit subject to apportionment.

The taxable portion is normally referred to as depreciation recapture.

Common Filing Errors- **Business #1 of 5 con't**

Gains From the Sale of Property – IRC §291 Adjustment



The Ohio Revised Code requires partnerships and S-corporations to calculate their depreciation recapture as if these taxpayers were a C corporation.

C corporations must make the IRC section 291 adjustment when calculating their depreciation recapture on the sale of a section 1250 asset.

The section 291 adjustment increases the amount of depreciation recapture (1250 gain).

Common Filing Errors- **Business #2 of 5**

Wage discrepancies
between
withholding and net
profit returns



RITA compares the wages reported on your Form 27 Net Profits Tax Return to the amount of withholding tax reported throughout the year.

- An explanation is required if a discrepancy exists that is:
 - 1) More than \$5000 **and**
 - 2) More than a 10% difference

RITA provides you with the opportunity to explain that discrepancy on page 4 of the return in Section Y-1.

If there is a variance outside of the threshold stated above and no explanation is provided, your client **will** receive a letter from RITA.

Common Filing Errors- Business #2 of 5 con't

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY Brecksville	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ 10,000,000	\$ 10,000,000	
GROSS ANNUAL RENTALS MULTIPLIED BY 8	\$ 50,000	\$ 50,000	
TOTAL OF STEP 1	\$ 10,050,000	\$ 10,050,000	100 %
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$ 5,000,000	\$ 4,000,000	80 %
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$ 30,000,000	\$ 10,000,000	33.3333 %
STEP 4. TOTAL OF PERCENTAGES			213.3333 %
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			71.1111 %

4,000,000
-3,000,000
1,000,000

This is > \$5,000
And 10%

SCHEDULE Y-1: RECONCILIATION OF SCHEDULE Y WAGES TO WITHHOLDING RETURNS

1. Total workplace RITA wages shown on your withholding tax returns filed for the year covered by this return. \$ 3,000,000

2. Attach explanation of any difference between total wages remitted and total wages shown on Schedule Y above.

3. Provide the Company Name and Federal Identification Number under which the withholding tax was remitted, if different than information on page 1.

Company Name

Federal Identification Number



Common Filing Errors- **Business #2 of 5 con't**

Wage discrepancies between withholding and net profit returns: Sufficient Responses

There are many reasons that these amounts may be different and many are legitimate. Some examples include:

- S Corp shareholder health insurance (make sure to add back on Schedule X, Line D.)
- Wages exempt from withholding due to being related to a cafeteria plan.
- Wages for employees under 18 in municipalities that do not tax these wages.
- Withholding under one or more different FEINs.
- Tips

Common Filing Errors- Business #2 of 5 con't

Wage discrepancies
between withholding
and net profit returns:
Insufficient Responses

Examples of explanations that **DO NOT** satisfy the discrepancy:

- One employee worked in Florida.
- They will never match.
- We forgot to withhold on certain employees.
- We withhold residence tax.
Additional action required **ONLY** if the payroll tax was not properly reported.
- We withhold where our employees live, not where they work.



Common Filing Errors- **Business #2 of 5 con't**

Wage discrepancies
between withholding
and net profit returns:
Action Required



Use Y-1. **Every. Single. Year.**

Do not ignore these letters. We will eventually charge the withholding account if there is no reply resulting in a bill for tax, penalty, and interest.

Call us with questions or before doing a lot of work.

Common Filing Errors- **Business #3 of 5**

Workplace vs residence tax

Workplace tax refers to a tax paid to a municipality in which an employee works, regardless of where that employee lives.

Residence, or courtesy withholding, is a tax paid to an employee's resident municipality for work performed outside that municipality. Residence tax is withheld in addition to the workplace withholding tax, if any.

- **Note:** If an employee works from home or lives and works in the same municipality, the tax should be reported to RITA as workplace and the wages should be included in the wage amounts listed on the form.
- No wages should be provided for any residence tax reported.

Common Filing Errors- Business #3 of 5 example

Workplace vs. residence Tax

40 Employees Working a Hybrid schedule:

- 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

Common Filing Errors- **Business #4 of 5**

Treatment of Federal Credits



ORC Section 718.01 defines taxable net profit. The Code provides a list of the statutory adjustments that must be made when computing a taxpayer's taxable net profit subject to apportionment.

There is no statutory authority for any adjustment to reverse the reductions in federal expenses related to the various federal jobs and other credits.

Thus, by choosing to claim a federal credit, a taxpayer also chooses to reduce certain deductions for both federal and municipal tax purposes.

Common Filing Errors- **Business #4 of 5 con't**

Treatment of Federal Credits - Employee Retention Credit Amendments

We understand that muni income/tax will increase when these amendments are filed.

P&I automatically charges

Abatements are handled on a case by case basis -filing and paying any additional tax ASAP demonstrates good faith.

Common Filing Errors- Business #5 of 5

Alternate Methods of Apportionment

Standard Apportionment Method: 718.02(A)

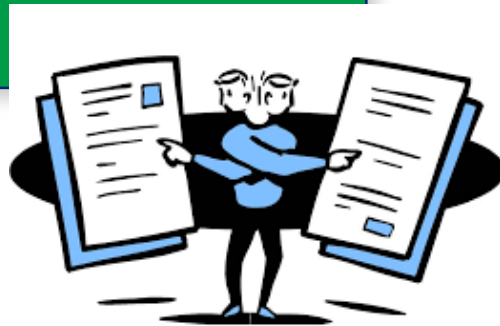
- Property
- Payroll
- Gross Receipts

Alternate Apportionment Method

- Anything else

Common Filing Errors- **Business #5 of 5 con't**

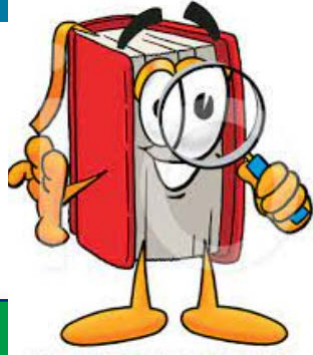
Alternate Methods of apportionment: §718.02(B)



(1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in a municipal corporation, the taxpayer may request, or the tax administrator of the municipal corporation may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

- (a) Separate accounting;
- (b) The exclusion of one or more of the factors;
- (c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;
- (d) A modification of one or more of the factors.

Common Filing Errors- Business #5 of 5 con't



Alternate Methods of apportionment: §718.02(B)

- (2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the tax administrator denies the request in an assessment issued within the period prescribed by division (A) of section [718.12](#) of the Revised Code.
- (3) A tax administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of section [718.12](#) of the Revised Code.
- (4) Nothing in division (B) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a tax administrator or otherwise agreed upon by both the tax administrator and taxpayer before January 1, 2016.

Common Filing Errors- Business #5 of 5 con't

Form 27 Regional Income Tax Agency
RITA Net Profit Tax Return

2021 RITA
REGIONAL INCOME TAX AGENCY

800.860.7482
TDD 440.526.5332
ritaohio.com

FOR CALENDAR YEAR OR FISCAL YEAR BEGINNING AND ENDING

The federal return **MUST** be attached to be considered a complete tax return. Please also attach all applicable schedules and 1099-NEC to avoid delays.

Check if:

<input type="checkbox"/> Initial RITA Return	<input type="checkbox"/> No longer in RITA <input type="text"/>	<input type="checkbox"/> Extension
<input type="checkbox"/> Amended Return	<input type="checkbox"/> Out of Business <input type="text"/>	
<input type="checkbox"/> Consolidated Return (Attach Form 85)	<input checked="" type="checkbox"/> Alternate Method	Federal Business Activity Code # <input type="text"/>
<input type="checkbox"/> Consolidated filer with 80% ownership of a Pass-Through Entity (see instructions, Page 3)		Business Activity <input type="text"/>

BUSINESS: ☐ C CORPORATION ☐ PARTNERSHIP ☐ LLC ☐ S CORPORATION ☐ ESTATE ☐ TRUST

SMALL EMPLOYER: ☐

Company Name

Federal Identification Number:

Address # Street Suite #

City State Zip Code

Check Alternate Method
Checkbox if you are requesting
a method other than the
prescribed three factor formula
for apportioning net profits.



The request **must be in writing,**
attached to this return, and
contain an explanation as to
why an alternate method is
being requested.



DO NOT check this box if you
are using the standard
apportionment method.

5 Tips for 2022 returns – **Business #1**

Help us help you...
Tip #1

Do NOT
redact
FEINs/account
numbers on
returns.



5 Tips for 2022 returns – **Business #2**

Help us help you...
Tip #2

Confirm JEDD or JEDZ distributions with your client **prior to** filing returns.



5 Tips for 2022 returns – **Business #3**

Help us help you... Tip #3

Include
name/phone numbers and
make sure box checked
to allow us to speak to you,
the preparer, directly.

We would rather call than send a
notice to your clients.

SIGNATURE OF OFFICER OR PARTNER			PREPARER'S SIGNATURE		PRINT NAME
PRINT NAME			PREPARER'S ADDRESS		
TITLE	PHONE	DATE	PREPARER'S PHONE	FIRM NAME	
May RITA discuss this return with the preparer, should we? <input type="checkbox"/> Yes <input type="checkbox"/> No					

5 Tips for 2022 returns – **Business #4**

Help us help you...
Tip #4

Use MeF. If your software does not support it, ask for it. If you are struggling with a rejection, contact us.



5 Tips for 2022 returns – **Business #5**

Help us help you... Tip #5

The more info we get upfront, the better.

This ensures more efficient processing.

Examples: federal forms, wage discrepancy explanations, alternate method details.



Conclusion - **Business**

Hope you found this information
helpful!

We're looking forward to a great filing
season!



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Thank You!

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