

## 2020 FORM 17 INSTRUCTIONS

### Form 17-Reconciliation of Income Tax Withheld and W-2/1099-NEC Transmittal

#### **General Instructions:**

A Reconciliation of Income Tax Withheld is required to be filed on or before the last day of February following the calendar year in which employee withholding deductions have been made by an employer. **For a current list of RITA municipalities and their tax rates, visit [ritaohio.com](http://ritaohio.com).**

- ① Enter the tax year, company's federal employer identification number, name, and address in the proper area.
- ② List the amount of workplace wages, workplace tax withheld, and any residence tax withheld for each period a Form 11 was filed. For example: If you file Form 11 monthly, complete the annual Form 17 on a monthly basis; periods 1-12. If you file Form 11 quarterly, complete the annual Form 17 on a quarterly basis; periods, 3, 6, 9, 12. **NOTE: Do not report wages for residence tax withheld.**
- ③ List the total number of RITA Forms W-2 and 1099-NEC (replacing 1099-MISC in 2020 for non-employee compensation) issued and list the total number of employees working at year end for which municipal income tax has been withheld. In Section ⑤, distribute the total number of employees to each municipality where the employee worked.
- ④ Total the workplace wages, workplace tax withheld, and residence tax withheld. These amounts must be distributed on Page 2 of Form 17.
- ⑤ Distribute totals to each municipality where the wages were earned and the workplace (or residence tax) was withheld.
- ⑥ Total all distributions. **THE TOTAL WORKPLACE WAGES, WORKPLACE TAX WITHHELD, AND RESIDENCE TAX WITHHELD IN SECTION ⑥ MUST EQUAL THE TOTALS REPORTED ON PAGE 1 OF FORM 17 IN SECTION ④.**
- ⑦ Total the number of employees at year end who received a W-2.
- ⑧ If you are filing a Form 17 as a professional employer organization (PEO), common pay master, co-employer, or other agent providing payroll services to related or unrelated third party employers, including, but not limited to, clients, subsidiaries, other companies, etc., you must also provide specific information on each of these employers. Use Schedule R-17 to report for each employer EIN and Name and to allocate the Workplace Wages, Workplace Tax Withheld, Residence Tax Withheld and RITA Municipality.
- ⑨ Sign and date the form. Please provide a phone number where you can be reached if any questions arise.

**DO NOT REMIT PAYMENT WITH THIS FORM. IF YOU ARE ADJUSTING ANY PERIOD YOU MUST FILE A [FORM 11A](#) - ADJUSTED EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT.**

#### **W-2 / 1099-NEC Transmittal Instructions:**

Employers are required to report for each employee every municipality or municipalities for which tax was withheld or should have been withheld. You must follow the electronic reporting of W-2s (EFW2) specifications. If submitting paper W-2s, each municipality for which tax was required to be withheld should be remitted to RITA separately or provided on a supplemental report.

1. **Along with Form 17, copies of W-2's and 1099-NEC must be submitted.** If proper copies cannot be provided, a written request to submit a computer paper listing must be made to RITA's Business Compliance Manager on or before the due date.
2. Employers **issuing 250 or more Forms W-2 or 1099-NEC during a calendar year must file electronically using the EFW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service available at [www.ssa.gov/employer](http://www.ssa.gov/employer).**
  - Specifications for Electronic Filing of Forms 1099 are provided by the IRS Publication 1220 at [www.irs.gov](http://www.irs.gov).
  - RITA requires the use of specific fields in accordance with the SSA EFW2 Guidelines. For more information on how to electronically file with RITA, go to [ritaohio.com/W-2](http://ritaohio.com/W-2).
  - **Please be advised that you are required to validate your EFW2 file to ensure compliance with RITA's specifications and requirements. RITA provides two options to validate your file prior to submission, both of which are available at [ritaohio.com/W-2](http://ritaohio.com/W-2). You may either login to MyAccount to use RITA's online verification application, or you may download the verification application without having to login.**
  - RITA's online application will parse and validate your EFW2 file. In addition, **you can electronically submit your W-2's securely through this application.**
3. Employers issuing 249 or less Forms W-2 or 1099-NEC who prefer not to submit electronically are required to submit COPY 1 to RITA. Employers must also report each municipality for which tax is required to be withheld, if not included in W-2/1099-NEC submission. RITA's [Paper W-2 Reporting Layout](#) may be used to meet this reporting requirement.

**NOTE:** Employers required under the Internal Revenue Code to furnish 1099's to the Internal Revenue Service for individuals or businesses to whom they have paid non-employee compensation **MUST** also furnish copies to RITA along with W-2's.

**MAIL: Attn RITA - P.O. BOX 715170, CINCINNATI, OH 45271-5170**

**For OVERNIGHT mail: Attn RITA P.O. BOX 715170, 895 Central Avenue Suite 600, CINCINNATI, OH 45202-5703**

If you need additional assistance please call at 800.860.7482, ext. 5003 or TDD: 440.526.5332