

Form  
**37**
**Regional Income Tax Agency**  
**RITA Individual Income Tax Return**  
Do not use staples, tape or glue
**2025**
**800.860.7482**  
**TDD: 440.526.5332**  
ritaohio.com

Your social security number	Spouse's social security number	
Your first name and middle initial	Last name	
If a joint return, spouse's first name and middle initial	Last name	
<b>CURRENT MAILING</b> address (number and street)		Apt #
City, state, and ZIP code		
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 2025 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 2025, list the effective date of the move into the city/village/township, and enter the 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

1/1/2025		

**Section A**

List all income from W-2 wages and W-2G winnings reported in 2025 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		
	<b>W-2/W-2 G Income</b> (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	<b>Workplace/ Winning Municipality</b> (City or village where you worked)	<b>Resident Municipality</b> (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
<b>Totals</b>								
 Caution	Tax balances are due by <b>April 15, 2026</b> . 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.

**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		3
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	<b>Total taxable income.</b> 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:			8
4 a	Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. <b>Do not</b> enter estimated tax payments.	4a		
b	Direct payments from Page 3, Schedule K, Line 37. <b>Do not</b> 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 <b>credit</b> from Credit Rate Worksheet, Column E <b>located at the bottom of this page</b> . Your resident municipality's credit rate:	5b		
c	Enter the smaller of Line 5a or Line 5b.	5c		
6	Multiply Line 5c by the <b>credit factor</b> 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. <b>Do not</b> 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	<b>Total credits allowable.</b> (Add Lines 6, 7a, and 7b.)			
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	<b>TAX DUE RITA BEFORE ESTIMATED PAYMENTS.</b> Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).		►	12
13	2025 Estimated Tax Payments made to RITA. <b>Do not</b> enter tax withheld from your W-2s. <b>Only</b> include payments made for the 2025 tax year.	13		
14	Credit carried forward from 2024.	14		
15	<b>TOTAL CREDITS AND ESTIMATED PAYMENTS.</b> Add Lines 13 and 14.			15
16	<b>Balance Due.</b> 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 <b>OVERPAYMENT</b> .			17
18	Amount you want <b>credited to your 2026 estimated tax</b> .	18		
19	Amount to be <b>refunded</b> . 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 <b>2026 estimated tax</b> in full (see instructions). Estimates are due 4/15/26, 6/15/26, 9/15/26 and 1/15/27.	►	20a	
b	Enter first quarter estimate (1/4 of Line 20a).	20b		
21	Subtract Line 18 from Line 20b.			21
22	<b>TOTAL DUE</b> by April 15, 2026. Add Lines 16 and 21.			22

**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 6/15/26, 9/15/26 and 1/15/27 estimates.

**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

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 6600  
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 44101-6409

Note: Separate sub schedules for Schedule J have been provided for Partnership/S-Corp./Trust reporting.

• Go to Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.

• Go to Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

<b>SCHEDULE J</b>		<b>SUMMARY OF NON W-2 INCOME (For Columns 3-6, Enter City/Village/Township Where Earned)</b>					<b>Note:</b> Special Rules may apply for S-Corp. distributions. See RITA Municipalities at <a href="http://ritaohio.com">ritaohio.com</a> .		
Please see Pages 5-6 of the Instructions.  Print the name of each location (city/village/township) where income/loss was earned in the appropriate boxes.		COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 NON-TAXING LOCATION	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL	
11		<b>NON-TAXING</b>	13	14	15	16			
Income/Loss from Federal 23. SCHEDULE C Attached		21	22	23	24	25			26
Income/Loss from Federal <b>SCHEDULE E, Part I</b> 24. Attached		31	32	33	34	35			36
Other Taxable Income/Loss Attach Schedule(s) and/or 25. Form(s)		41	42	43	44	45	46		
Partnership/S-Corp./Trust Income/Loss 26. from SCHEDULE E Attached		51	52	RESIDENTS of RITA MUNICIPALITIES ONLY: GO TO SCHEDULE P for PASS-THROUGH income/loss from a non-resident taxing municipality and enter the total from Schedule P, Column 7, Line 26d <b>HERE</b> . 					
CURRENT YEAR WORKPLACE INCOME/LOSS 27. (Total Lines 23-26)		61	62	63	64	65	66		
PRIOR YEAR 28. LOSS CARRYFORWARD		ENTER PRIOR YEAR LOSS CARRYFORWARD for your RESIDENT MUNICIPALITY HERE 							
NET RESIDENT TAXABLE INCOME 29. (Total Column 7, Lines 26-28)								71 (  )	
<b>Calculate tax due on WORKPLACE INCOME:</b> 30. LESS WORKPLACE LOSS CARRYFORWARD		ENTER WORKPLACE LOSS CARRYFORWARD HERE. 	73 (  )	74 (  )	75 (  )	76 (  )			
NET TAXABLE WORKPLACE INCOME 31. (Line 27 minus Line 30)			83	84	85	86			
FOR EACH RITA MUNICIPALITY LISTED IN COLUMNS 3-6 - ENTER THE TAX RATES. Note: If Line 31 is less than zero, do NOT enter tax rate. 32.									
MUNICIPAL TAX DUE (each RITA MUNICIPALITY) Note: If amounts in Columns 3-6 are \$10 or less, enter -0-. Do NOT include NON- 33. RITA Municipalities.									

Note: If you are a resident of a RITA municipality – please go to Page 4 for **WORKSHEET L** to allocate income/loss and calculate potential credit for your resident municipality.

**SCHEDULE K** To complete Schedule K, see page 5 of the instructions. If additional space is needed, use a separate sheet.

34. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10.

34. \_\_\_\_\_

35. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED. Complete lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here.

35. \_\_\_\_\_

ENTER the amount from **WORKSHEET L**, Row 14, Column 7.

36. \_\_\_\_\_

Add Lines 34-36. Enter total on Page 2, Section B, Line 4b.

37. \_\_\_\_\_

<b>WORKSHEET L INCOME/LOSS ALLOCATION</b>		<b>RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.</b>						
Print the name of each location (city/village/township) listed from SCHEDULE J, COLUMNS 1-6 Please see Pages 5-6 of the Instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 NON-TAXING LOCATION	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL	
							NON-TAXING	
Enter CURRENT YEAR <b>W. WORKPLACE INCOME</b> from SCHEDULE J, Line 27.								
Enter CURRENT YEAR, NON- RESIDENT PASS THROUGH INCOME from SCHEDULE P. For Column 2 - enter GAIN from Schedule P, Line 5, COLUMN 7. For Columns 3-6, enter GAIN from Schedule P, Line 4 or LOSS from Schedule P, Line 26d.								
<b>NET TAXABLE WORKPLACE INCOME</b> - Current Year Workplace Income/Loss AND Non-Resident Pass- Through Income (ADD Rows W and P).								
1. Columns 1-6: If ROW T is a <b>gain</b> , enter in each column and total across.								
2. Columns 1-6: If ROW T is a <b>loss</b> , enter in each column and total across.								
3. PRIOR YEAR LOSS CARRY FORWARD From SCHEDULE J, Line 28.								
4. <b>TOTAL LOSSES</b> (ADD Rows 2 and 3).								
5. <b>Compute GAIN Percentage:</b> Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	%	%	%	%	%	%	
6. <b>Allocate Total Loss by GAIN Percentage:</b> Multiply the total loss from Row 4, Column 7 by the percentage(s) in Row 5.								
7. Subtract Row 6 from Row 1. <b>Note:</b> If Pass- Through Income included in ROW 7, Column 1, <b>GO TO WORKSHEET R</b> . If less than zero, enter -0-.								
Enter <b>NET TAXABLE WORKPLACE INCOME</b> 8. from Schedule J, Line 31. This amount cannot be less than zero.								
9. Add the amount in Row P to the amount in Row 8 and enter total. If amount is less than zero, enter -0-.								
10. Enter the lesser of Row 7 or Row 9.								
If Row 8 multiplied by the workplace tax rate is \$10 or less, divide Row W by Row T and then multiply the result by Row 10. Otherwise, enter -0-.								
12. Subtract Row 11 from Row 10. If amount is less than zero, enter -0-.								
13. For Columns 3-6, enter tax rate for workplace municipality listed.								
14. Multiply Row 12 by Row 13.								
15. If amount on Row 14 is greater than zero, enter the amount from Row 12.								
Multiply Row 15 by the Credit Rate of the resident municipality. The resident municipality's credit rate: _____								
17. Enter the lesser of Row 14 or Row 16 above.								
Rows 13- 14: Calculate the tax due on Non-W2 workplace income			Enter amount from Row 14, Col 7 below on Page 3, Schedule K, Line 36					
			Rows 16- 17: Get credit for the tax paid in Row 14, Column 7				Enter amount from Row 17, Col 7 below on Page 2, Credit Rate Worksheet	

Note: For RESIDENTS of RITA MUNICIPALITIES ONLY, separate sub schedules for Schedule J have been provided for Partnership/S-Corp./Trust reporting.

● USE Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.

● USE Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

SCHEDULE P		FOR RITA RESIDENTS ONLY PASS-THROUGH INCOME/LOSS for TAXING MUNICIPALITIES OTHER THAN YOUR RITA RESIDENT MUNICIPALITY				Note: Special Rules may apply for S-Corp. distributions. See RITA Municipalities at <a href="http://ritaohio.com">ritaohio.com</a> .		
		COMPLETE THE ENTIRE SCHEDULE P BEFORE ENTERING THE TOTALS ON SCHEDULE J AND WORKSHEET L.	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL	
Print the name of each location (city/village/township) NON-RESIDENT, TAXING MUNICIPALITIES ONLY where income/loss was earned in the appropriate boxes. <b>Please see Pages 5-6 of the Instructions.</b>			17	18	19	20		
26a PARTNERSHIP INCOME/LOSS from Federal SCHEDULE E Attached			27	28	29	30		
26b S-CORP INCOME/LOSS from Federal SCHEDULE E Attached			37	38	39	40		
26c TRUST INCOME/LOSS from Federal SCHEDULE E Attached			47	48	49	50		
26d Add Lines 26a-26c down. For each total in Columns 3-6: If amount is a <b>loss</b> , enter on Worksheet L, Row P. If amount is a <b>gain</b> , proceed to Line 1 below.			57	58	59	60	80	
1. FOR EACH MUNICIPALITY LISTED IN COLUMNS 3-6 - ENTER THE TAX RATES.				%	%	%	%	ENTER TOTAL ABOVE IN COLUMN 7, LINE 26 ON SCHEDULE J.
2. If Line 26d is a GAIN, multiply Line 26d by Line 1 to calculate potential tax due on current year non-resident pass-through income.								
3. Enter the tax paid by your Partnership/S-Corp./Trust to each MUNICIPALITY on the taxpayer's distributive share.			67	68	69	70		
4. If Line 3 is less than Line 2, divide Line 3 by Line 1 to calculate the income eligible for credit. Otherwise, enter the amount from Line 26d.								ADD ROW 5 TOTAL BELOW TO COLUMN 2, ROW P ON WORKSHEET L.
5. Subtract Line 4 from Line 26d. ADD total across to Column 7.								
		ENTER EACH SCHEDULE P LINE 4 TOTAL ON WORKSHEET L, ROW P, COLUMNS 3-6						

WORKSHEET R		RITA RESIDENTS with PASS-THROUGH INCOME in YOUR RITA RESIDENT MUNICIPALITY (Use this to calculate credit for tax paid by the entity to your RITA RESIDENT MUNICIPALITY)				Note: Special Rules may apply for S-Corp. distributions. See RITA Municipalities at <a href="http://ritaohio.com">ritaohio.com</a> .	
Use this worksheet to calculate the allowed partnership payment made to your RITA RESIDENT MUNICIPALITY		COLUMN 1 FROM SCHEDULE J, LINES 23-26 COLUMN 1 ONLY	COLUMN 2 Compute GAIN Percentage: Divide each amount in Rows 1-4 by Row 5, Column 1 and enter the percentage	COLUMN 3	COLUMN 4	COLUMN 5	<p><b>Note:</b> Pass-through income earned in your RITA Resident Municipality is separated in its own schedule to prevent you from calculating workplace tax on this income in Schedule J. Take the lesser of the calculation on Worksheet R (Column 3) compared to the actual partnership payments (Column 4) and enter directly on Page 2, Line 7b.</p>
1. If GAIN in Schedule J, Line 23 ENTER HERE			%				
2. If GAIN in Schedule J, Line 24 ENTER HERE			%				
3. If GAIN in Schedule J, Line 25 ENTER HERE			%				
4. If GAIN in Schedule J, Line 26 ENTER HERE			%				
5. ADD ROWS 1-4. TOTAL GAINS RESIDENT MUNICIPALITY							
6. Enter from Worksheet L, Row 7, Column 1 ONLY (total gain offset by allocated loss)			Enter Tax Rate for Resident Municipality	Multiply Row 7, Column 1 by Tax Rate for Resident Municipality	Enter BELOW Partnership Payments made to your RITA Resident Municipality on the taxpayer's distributive share.	ENTER the lesser of Column 3, Row 7 OR Column 4, Row 7 BELOW AND ON Page 2, LINE 7b.	
7. Multiply Row 6, Column 1 above by the Gain Percentage from Row 4, Column 2.					100		