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Do not file draft forms. Although we do not expect this draft to change significantly before we publish the final version, we will not post the final version until after year-end.

RITA
REGIONAL INCOME TAX AGENCY
ritaohio.com

2026 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**.

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. If you have an employee working from home or in their residence municipality, report as workplace wages.**

③ List the total number of RITA Forms W-2 and 1099-NEC 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.

DRAFT

⑤ Distribute totals to each municipality where the wages were earned and the workplace (or residence tax) was withheld. **Note**: Check the Working from Home (WFH) Indicator box **ONLY** if the municipality in which wages were earned and workplace tax withheld includes wages earned while employees worked from home. 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. **Use the Additional Page 2 for Form 17 to report additional municipalities.**

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 MUNICIPAL TAX WITHHOLDING STATEMENT. SEE ritaohio.com.

See next page for mailing address and W-2 Transmittal Instructions

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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 by submitting copies of W-2s. If filing electronically, you must follow the electronic reporting of W-2 (EFW2) specifications or manually enter the W-2 data at ritaohio.com and log into MyAccount. If submitting paper W-2 forms, each municipality for which tax was required to be withheld should be remitted to RITA separately or provided on a supplemental report.

1. **Employers issuing 10 or more Forms W-2 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.

   - 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.
   - **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. 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 forms securely through this application.**
   - When testing your file prior to uploading, please check that the summary of wage and tax totals by municipality match the totals on Form 17. A file that passes the formatting test with incorrect totals should be corrected prior to uploading.
   - EFW2 files for tax years prior to 2024 cannot be uploaded through the website but can be submitted via secure email transfer. Please contact our Business Department at x5003 to perform a file transfer for a prior tax year.

DRAFT

2. Employers issuing 10 or more Forms W-2 during a calendar year that are unable to upload an EFW2 file may manually enter the W-2 data at ritaohio.com and log into MyAccount. RITA provides this option for those employers to be able to submit the required information for each employee.
3. Employers issuing 9 or less Forms W-2 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 submission. RITA's Paper W-2 Reporting Layout may be used to meet this reporting requirement. Note: If you file Form 17 electronically via MyAccount and need to send COPY 1 of Forms W-2, attach the filing confirmation to the Forms W-2/ and mail to address below.
4. 1099-NEC forms must also be submitted.

NOTE: Employers required under the Internal Revenue Code to furnish 1099 forms to the Internal Revenue Service for individuals or businesses to whom they have paid non-employee compensation MUST also furnish copies to RITA.
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- Use RITA's 1099 Transmittal Form to remit 1099 forms to RITA. 1099 forms should be sent to RITA separately from the Form 17.
- Specifications for Electronic Filing of Forms 1099 are provided by the IRS Publication 1220 at www.irs.gov.

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