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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.

Tax Year 2026 General Guidelines for Form 10A

Form 10A cannot be emailed or electronically filed. Completed forms with the requested documentation should be mailed to the address on the Form 10A. Do not fax Form 10A.

Separate 10As are required for each refund claim, examples include:

- Multiple municipalities for the same employer
- Same municipality with different employers
- Multiple tax years requested
- Joint accounts in which both taxpayers have a request for a refund from a W-2

Missing or incomplete documentation will slow down the review of your refund request. Submit legible and complete documentation based on your 'reason for claim', along with your W-2.

Requests for refund of withheld tax must be filed within *three years* from the filing deadline of the tax year. Any refund requests made after this time will be denied.

- For example: Tax year 2026 filing deadline is 04/15/2027, therefore a request for refund must be received by 04/15/2030.

Refund amounts of **$10.00 or less** are ineligible for refund or credit.

Your account must be current in its tax filings, without any outstanding balances. You can expect your approved refund amount, in whole or in part, to be applied to any past due balances. Log into MyAccount at ritaohio.com to review the status of your account.

RITA can only process requests made for RITA municipalities. Go to ritaohio.com and click on the RITA Municipalities link for a full list of RITA municipalities.

Name, Address, Social Security Number and Contact Phone Number.

Print your name, address, social security number and contact phone number within the boxes provided.

Also filing Form 37?

If you are also required to file a Form 37, attach the Form 10A to the completed Form 37 and mail them together to:

Regional Income Tax Agency (RITA)
P.O. Box 95422
Cleveland, Ohio
44101-0033

Please note, your refund review will be suspended until the Form 37 is received and processed. This includes taxpayers on a filing extension.

RITA Residents:

Residence tax returns will be amended to disallow any residence tax credit taken for amounts refunded with this Form 10A.

Tax returns will be amended to report work performed in any RITA municipality in which the tax was not withheld.

Non-RITA Residents:

Tax credit cannot be taken on your resident municipality tax return for any anticipated refund amount from RITA.

A RITA tax return will be created to report work performed in any RITA municipality for which the tax was not withheld.

Claim Reasons

1: Age Exemption

Beginning with tax year 2024, all municipalities exempt income earned under the age of 18. Visit ritaohio.com for specific rules for both your workplace **and** RITA resident municipality (*if applicable*) for tax years prior to 2024.

RITA Residents, you must file a RITA Form 37 for any portion of the tax year you were over the age of 18.

Proof of birthdate (birth certificate, driver's license, etc.) is required for the Age Exemption claim reason.

If you qualify for an underage exemption for the **entire tax year**, check box No. 1 and complete the Claim Summary on page 1. Enter your wages on line 3, and the tax withheld on line 4. Calculation of Overpayment and Employer Representative sections are not required.

If you qualify for an underage exemption for **only a portion of the tax year**, you must provide a paystub closest to your birthday *or* the Calculation of Overpayment (page 2) to validate the amount of wages exempt from taxation. Employer Representative section is not required.

If you are a resident and only exempt for a portion of the year, it is important that you include a Form 37 tax return for any income earned after your birthday, or an exemption form if no additional income was earned.

2: Days Worked from Home. Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote).

Use this reason if you worked outside of your normal workplace municipality for any time in 2026 (from home, other remote work location).

Tax credit cannot be taken on your resident municipality tax return for any anticipated refund amounts. Tax returns will be amended for all RITA residents, if necessary.

Tax returns are required to be filed for any wages earned in alternative work locations that also have a municipal income tax when the tax due exceeds $10.00.

- RITA may request a copy of any non-RITA workplace tax returns.
- Wages earned in RITA municipalities must be reported on RITA Form 37 by RITA residents.

Calculation of Days Worked Outside of RITA Municipality (page 3), travel log, Employer Representative (page 2) and W-2 are all requirements for this claim.

3: Other Days Worked Outside of municipality

Use this reason if you worked outside of the municipality for which the employer withheld tax (including days worked at home/remotely).

Tax credit cannot be taken on your resident municipality tax return for any anticipated refund amounts. Tax returns will be amended for all RITA residents, if necessary.

Tax returns are required to be filed for any wages earned in alternative work locations when the tax due exceeds $10.00.

- RITA may request a copy of any non-RITA workplace tax returns.
- Wages earned in RITA municipalities must be reported on RITA Form 37 by RITA residents.

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Tax returns will be filed for all non-RITA residents to report income earned in any RITA municipality for which no income tax was withheld.

Calculation of Days Worked Outside of RITA Municipality (page 3), travel log, Employer Representative (page 2), and W-2 are all requirements for this claim.

4: Employer withheld at a rate higher than the employment municipality's tax rate.

Visit ritaohio.com for a list of Tax Rates for all RITA municipalities.

Calculation of Overpayment (page 2), Employer Representative (page 2), and W-2 are all requirements for this claim.

5: Employer withheld too much (over-withheld) resident municipality tax

To calculate the tax credit provided by your resident municipality, visit your municipality's page at ritaohio.com/RITA Municipalities, to review the tax structure.

On page 2, Line A-4, enter your resident municipality. Line A-5, enter the income taxable to your resident municipality. Line A-6, enter the resident tax rate, less any allowable credits. Line A-7 and Line A-8, enter the tax due to your resident municipality. Line A-9, enter the amount of over-withholding.

Calculation of Overpayment (page 2), Employer Representative (page 2) and W-2 are all requirements for this claim.

6. Withheld by mistake

It is important to include the full address of the physical work location.

Tax credit cannot be taken on your resident municipality tax return for any anticipated refund amounts. Tax returns will be amended for all RITA residents, if necessary.

Tax returns are required to be filed for any wages earned in alternative work locations when the tax due exceeds $10.00.

- RITA may request a copy of any non-RITA workplace tax returns.
- Wages earned in RITA municipalities must be reported on RITA Form 37 by RITA residents.

Calculation of Overpayment (page 2), Employer Representative (page 2) and W-2 are all requirements for this claim.

7. Over-the-road truck driver

Interstate (travel across state lines): Refunds will automatically be allowed for 90% of the tax withheld for your principal place of work. To support a refund request of more than 90% of the tax withheld, a log of your work locations as an interstate truck driver is required.

Intrastate (travel only in Ohio): Refunds may be eligible up to 90%. A log of your work locations is required.

Tax credit cannot be taken on your resident municipality tax return for any anticipated refund amounts. Tax returns will be amended for all RITA residents, if necessary.

Calculation of Overpayment (page 2), Employer Representative (page 2) and W-2 are all requirements for this claim.

8. Military Spouse Residency Relief Act

Attach copies of Form DD 2058, valid military spouse ID card, service member's most recent LES and the W2 for which the refund is being requested.

You are only required to complete the Claim Summary (page 1).

Calculation of Overpayment and Employer Representative are not required for this claim.

9. Other

Use this if no other reason matches your request.

Fill out specifics in the space provided. Calculation of Overpayment (page 2), Employer Representative (page 2) and W-2 are all requirements for this claim.

10. Refund of overpayment on account

Do not choose this option if you are requesting a refund from the tax withheld on the W-2.

This claim is reserved for:

- The unused portion of estimated payments/1099-G after the tax liability was calculated on the Form 37 or;
- A direct payment (checking/savings account or credit card) made in error to a RITA municipality, when no tax liability exists.

Contact RITA

Tax forms, instructions, and the answers to many questions can be found at ritaohio.com.

Phone: 800.860.7482
TDD: 440.526.5332

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