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2018



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-MISC to avoid delays.

Check if: Initial RITA Return Moved out of RITA Extension
Amended Return Out of Business
Consolidated Return (Attach Form 851) Alternate Method Federal Business Activity Code #
Consolidated filer with 80% ownership of a Pass-Through Entity (see Instructions, Page 3) Business Activity

BUSINESS: C CORPORATION PARTNERSHIP LLC SMALL EMPLOYER:
S CORPORATION ESTATE TRUST

Company Name Federal Identification Number:

Address # Street Suite #
City State Zip Code

Table with 3 columns: Description, Code, Amount. Rows include: 1. INCOME PER ATTACHED FEDERAL RETURN (1, .00), 2. A. ITEMS NOT DEDUCTIBLE (Add 2A, .00), B. ITEMS NOT TAXABLE (Deduct 2B, .00), 3. A. ADJUSTED FEDERAL TAXABLE INCOME (3A, .00), B. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 (3B(i), 3B(ii), 3B(iii)), C. AMOUNT ALLOCABLE TO RITA (3C, .00), D. LESS POST APPORTIONED LOSSES FOR TAX YEAR BEGINNING PRIOR TO 1/1/17 (3D, .00), 4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (4, .00), 5. MUNICIPAL INCOME TAX DUE (5, .00), 6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX (6A, .00), B. AMOUNT OF PREVIOUS YEAR CREDITS (6B, .00), C. TOTAL CREDITS ALLOWABLE (6C, .00), 7. A. BALANCE DUE (7A, .00), B. OVERPAYMENT CLAIMED (7B, .00)

Checkbox instructions: If you check the box you must use the Worksheet on Page 4 of the Net Profit Instructions. References for Line 3B(i) through Line 4 are found on the worksheet.

FORM 27

SCHEDULE B - DISTRIBUTION OF TAX WITHIN RITA MUNICIPALITIES
TOTAL TAX DISTRIBUTED BELOW MUST EQUAL AMOUNT FROM PAGE 1, LINE 5
Note: For each separate municipality listed below, if Tax Due is \$10 or less, enter -0-.
(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00

COMPUTATION OF ESTIMATED TAX

ESTIMATED TAX DISTRIBUTION TOTAL TO LINE 8A
(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00

8. A. ESTIMATED TAX (from distribution above)	▶ 8A	<input type="text"/> .00
B. CREDIT (if any) FROM PRIOR YEAR (7B)	8B	<input type="text"/> .00
C. LINE 8A LESS LINE 8B	8C	<input type="text"/> .00
D. AMOUNT PAID (not less than 1/4 of estimated tax) (IF LINE 8A IS LEFT BLANK AN ESTIMATE WILL BE CREATED FOR YOU BASED ON YOUR PRIOR YEAR'S TAX LIABILITY AND MUNICIPAL DISTRIBUTION)	8D	<input type="text"/> .00
9. TOTAL OF 7A + 8D	9	<input type="text"/> .00

MAKE CHECKS PAYABLE TO RITA

The federal return **MUST** be attached to be considered a complete tax return. In order to avoid processing delays and notices from RITA, please also attach all applicable schedules and 1099-MISC.

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, COMPLETE, AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

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 shown above? Yes No

REMIT RETURN WITH REFUND TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 94652
CLEVELAND, OH 44101-4652
ritaohio.com

REMIT RETURN WITH PAYMENT TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 94582
CLEVELAND, OH 44101-4582

REMIT RETURN WITHOUT PAYMENT TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 89475
CLEVELAND, OH 44101-6475

**SCHEDULE X – ADJUSTMENT TO FEDERAL INCOME TAX RETURN
(attach supporting statement for line items utilized below)**

ITEMS NOT DEDUCTIBLE

A. LOSSES THAT DIRECTLY RELATE TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF AN ASSET DESCRIBED IN 1221 OR 1231 OF THE IRC	<input style="width: 90%;" type="text"/>	.00
B. TAXES BASED ON INCOME	<input style="width: 90%;" type="text"/>	.00
C. 5% OF THE AMOUNT DEDUCTED AS INTANGIBLE INCOME EXCLUDING THE PORTION DIRECTLY RELATED TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF PROPERTY DESCRIBED IN 1221 OF THE IRC	<input style="width: 90%;" type="text"/>	.00
D. AMOUNTS PAID OR ACCRUED TO QUALIFIED SELF-EMPLOYED RETIREMENT AND HEALTH AND LIFE INSURANCE PLANS FOR OWNERS OR OWNER-EMPLOYEES OF NON-C CORPORATION ENTITIES	<input style="width: 90%;" type="text"/>	.00
E. REIT'S AND RIC'S - ALL AMOUNTS WITH RESPECT TO DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR OR CREDITED TO THE BENEFIT OF INVESTORS AND ALLOWED AS A DEDUCTION	<input style="width: 90%;" type="text"/>	.00
F. OTHER: (ATTACH EXPLANATION)	<input style="width: 90%;" type="text"/>	.00
	<input style="width: 90%;" type="text"/>	.00
G. TOTAL ADDITIONS (ENTER ON PAGE 1, LINE 2A)	<input style="width: 90%;" type="text"/>	.00

ITEMS NOT TAXABLE

N. INCOME AND GAINS - FEDERALLY REPORTED INCOME AND GAINS FROM IRC 1221 OR 1231 PROPERTY DISPOSITIONS EXCEPT TO THE EXTENT THE INCOME AND GAINS APPLY TO THOSE DESCRIBED IN 1245 OR 1250 OF THE IRC	<input style="width: 90%;" type="text"/>	.00
O. INTANGIBLE INCOME SUCH AS INTEREST, DIVIDEND, PATENT, AND COPYRIGHT INCOME ALSO INCLUDE ROYALTY INCOME EXCEPT ROYALTIES DERIVED FROM INTEREST IN LAND (i.e. OIL AND GAS RIGHTS, ETC.)	<input style="width: 90%;" type="text"/>	.00
P. OTHER: PASS-THROUGH INCOME (LOSS)	<input style="width: 90%;" type="text"/>	.00
Q. TOTAL DEDUCTIONS (ENTER ON LINE 2B)	<input style="width: 90%;" type="text"/>	.00

**AFTI WORKSHEET
ADJUSTED FEDERAL TAXABLE INCOME
For use by taxpayers that are NOT C Corporations**

- (1) Federal Form 1120S (S Corporations) - Sch. K - Line 18
- (2) Federal Form 1065 (Partnerships, LLC's, LLP's) - Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1
- (3) Federal Form 1041 (Estates, Trusts) - Page 1 - Line 17

	Form 1120S	Form 1065	Form 1041
a) From Federal Return (above)	\$	\$	\$
b) Excess 179 Deduction / Carryover			
c) Charitable Contribution - In Excess of 10% Limitation			
d) Other: _____			
e) "ADJUSTED FEDERAL TAXABLE INCOME"	\$	\$	\$

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

Table with 3 columns: A. LOCATED EVERYWHERE, B. RITA MUNICIPALITY, C. PERCENTAGE (B / A). Rows include STEP 1 (Average Original Cost of Real & Tangible Personal Property), 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), and STEP 5 (Average Percentage).

Table with 3 columns: A. LOCATED EVERYWHERE, B. RITA MUNICIPALITY, C. PERCENTAGE (B / A). Rows include STEP 1 (Average Original Cost of Real & Tangible Personal Property), 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), and STEP 5 (Average Percentage).

Table with 3 columns: A. LOCATED EVERYWHERE, B. RITA MUNICIPALITY, C. PERCENTAGE (B / A). Rows include STEP 1 (Average Original Cost of Real & Tangible Personal Property), 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), and STEP 5 (Average Percentage).

TOTAL Sum all STEP 5 percentages for each municipality, enter on Page 1, Line 3C _____ %

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. \$ _____
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 _____

SCHEDULE Z: PASS-THROUGH DISTRIBUTIVE SHARES OF NET INCOME

Attach a schedule of each partner's/shareholder's name, social security number, distributive share, guaranteed payments (if applicable) and taxable percentage.

SCHEDULE ZZ: CONSOLIDATED RETURN INFORMATION

If filing a consolidated return, you must attach Federal Form 851 or a schedule listing each name, address and employer identification number.