

RITA Annual Municipal Income Tax Update Webinar

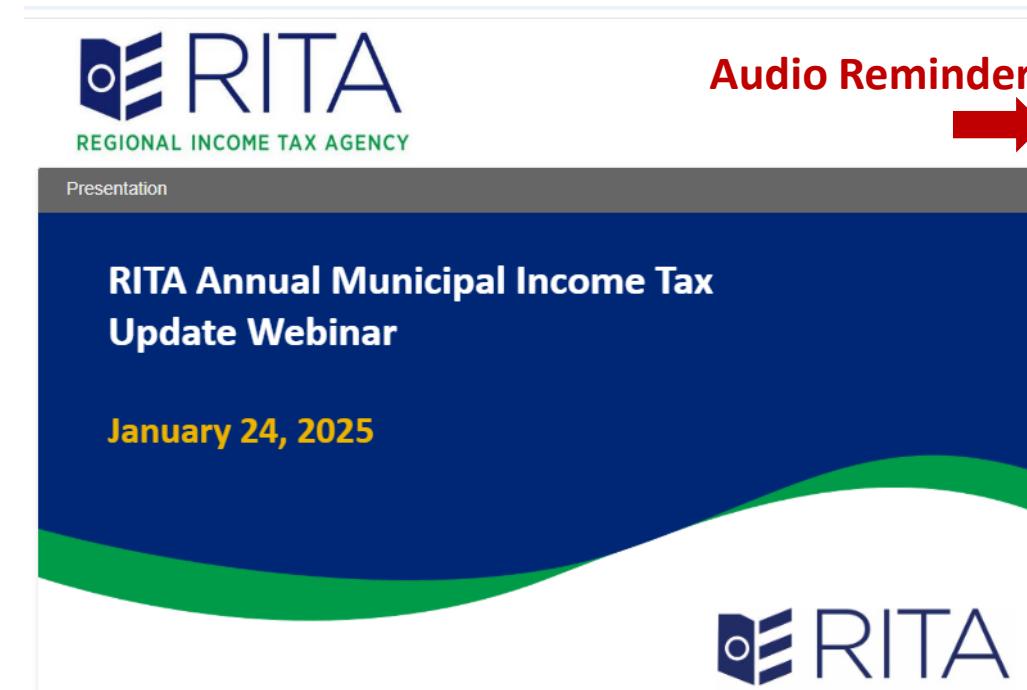
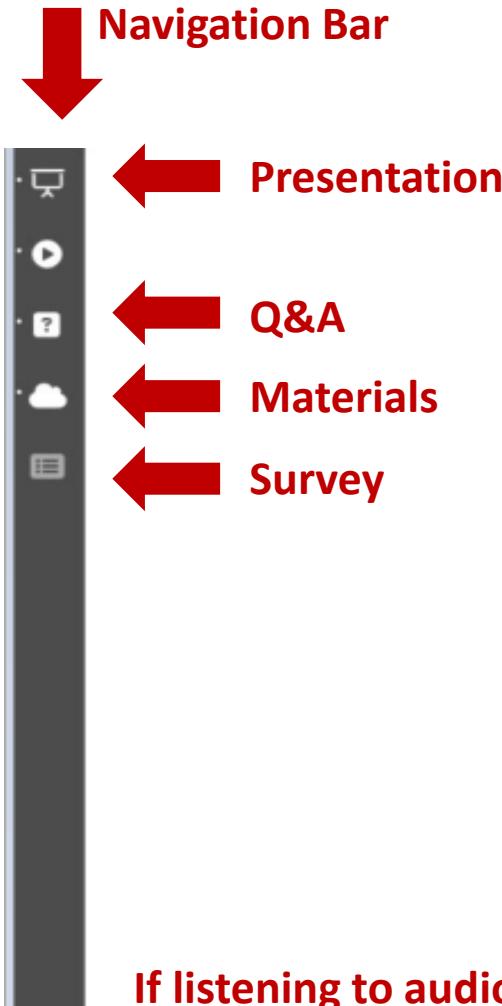
January 24, 2025

To watch the archived webinar click [here](#):

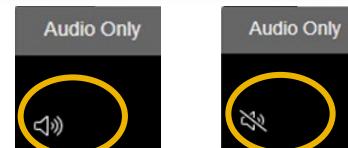
*Please note: CPE is only available for live webinars, it is
not available on demand.



Navigating the Webinar

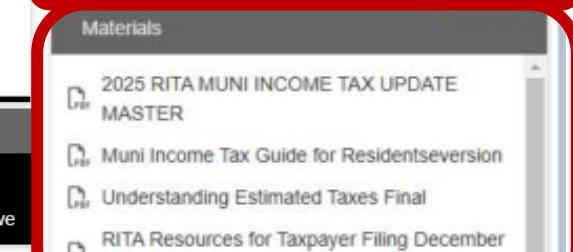
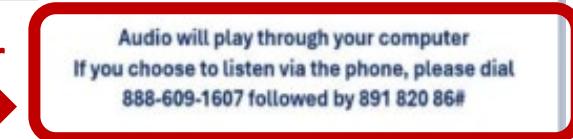


If listening to audio through your computer
unclick if there is a line through your speaker



Audio Reminder

Audio will play through your computer
If you choose to listen via the phone, please dial
888-609-1607 followed by 891 820 86#



PDF of Presentation and
Additional Handouts

CPE Details

CPE Credits

- Today's Annual Municipal Income Tax Webinar hosted by RITA qualifies for 3 Hours CPE in Taxation.
- Certificates will be sent via email to compliant attendees by January 31st.

Qualify for CPE Credit

- Submit answer to **6 of 8 Poll Questions as they appear *during* the presentation.**

OR

- **Submit 6 of 8 Code Words *after* the presentation via email to communications@ritaohio.com**

Watching as a Group

- All attendees must register individually.
- Your group organizer must provide a list of attendees and their email addresses ***after*** the presentation to communications@ritaohio.com

CPE for Live Webinar Only

- CPE is only available for the live webinar on January 24th.
- It is not available for the recorded version.

Municipal Income Tax Webinar -- AGENDA

What's New

- Secure Document Upload
- W-2 Reporting Requirements and File Layout

Legislation and Litigation Updates

Individual Tax Updates

- Form 37 Updates and Examples
- Form 10A Updates and Examples

Business Updates

- NOL Carryforwards
- Form 27 - Ohio Revised Code 718.021 Election
- Withholding Filing Errors and Corrections

WHAT'S NEW?

**2025
Filing
Deadline**



Growing to Serve



RITA now serves
cities and villages
in 81 of Ohio's 88
Counties





New RITA Municipalities

Start Date 2024

APPLE CREEK

Village of Apple Creek
Wayne County
Start Date 1/1/24

BEVERLY

Village of Beverly
Washington County
Start Date 1/1/24

BLANCHESTER

Village of Blanchester
Clinton & Warren
Counties
Start Date 7/1/24

BRADFORD

Village of Bradford
Miami & Drake
Counties
Start Date 10/1/24

COAL GROVE

Village of
Coal Grove
Lawrence County
Start Date 11/1/24

COLLEGE CORNER

Village of
College Corner
Butler & Preble Counties
Start Date 7/1/24

CRESTON

Village of Creston
Medina & Wayne
Counties
Start Date 1/1/24

GLENMONT

Village of Glenmont
Holmes County
Start Date 7/1/24

HOLMESVILLE

Village of Holmesville
Holmes County
Start Date 7/1/24

MILLBURY

Village of Millbury
Wood County
Start Date 1/1/24

NORTHWOOD

City of Northwood
Wood County
Start Date 1/1/24

OTTAWA HILLS

Village of Ottawa Hills
Lucas County
Start Date 1/1/24

SOUTH BLOOMFIELD

Village of South
Bloomfield
Pickaway County
Start Date 2/1/24

URBANA

City of Urbana
Champaign County
Start Date 2/1/24



New RITA Municipalities

As of 1/24/25

Start Date 2025

DRESDEN

Village of Dresden
Muskingum County
Start Date 2/1/25

HAMERSVILLE

Village of Hamersville
Brown County
Start Date 1/1/25

HANGING ROCK

Village of
Hanging Rock
Lawrence County
Start Date 2/1/25

NEW CONCORD

Village of New
Concord
Muskingum County
Start Date 1/1/25

RUSHVILLE

Village of Rushville
Fairfield County
Start Date 1/1/25

SPRINGFIELD

Village of Springfield
Clark County
Start Date 7/1/25

UNION CITY

Village of Union City
Darke County
Start Date 2/1/25

WAYNESFIELD

Village of Waynesfield
Auglaize County
Start Date 1/1/25

New Income Tax Rates

 **RITA**
REGIONAL INCOME TAX AGENCY

MyAccount

FastFile

FastPay

 **Forms**

 **Individuals**

 **Businesses**

 **Tax Professionals**

 **News & Updates**

 **Municipal Income Tax**

 **RITA Municipalities**

 **RITA Map**

 **Tax Rates**

Routine System Maintenance - **January**
RITA Offices Closed January 20 - Self-Service Options Available 24/7
Did You Receive a Notice? See More on **Non-Filing and Subpoena Notices**
What is RITA? What are Municipal Income Taxes? Learn More In These **Videos**
See **News and Important Updates** for the Latest

[Contact Us >](#) [Feedback >](#)

Type & Press Enter



Tax Rates Table

Alphabetical Municipality Filter:

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

New Municipalities and Tax Rate Changes:

ALL 

EXPORT **PRINT**

2025 **2024** **2023** **2022** **2021** **2020** **2019**

Bold indicates a rate that went into effect January 1st in the selected year.

* Indicates a new municipality that went into effect January 1st in the selected year.

Municipality	Code	Tax Rate	Credit Factor (Tax Credit)	Credit Rate (Credit Limit)
Aberdeen	023	1.000%	100.000%	1.000%
Ada	004	1.650%	100.000%	1.650%
Addyston	018	1.500%	100.000%	1.500%
Adelphi	022	1.000%	0.000%	0.000%
Alexandria	043	1.000%	0.000%	0.000%

MeF Partners

TY 2024 Updates

Note: Some partners are still completing their testing. The website will be updated as they finish the testing process.

○ Individual

- Blockworks
- Drake
- GOsystem/ONESOURCE
- LACERTE
- ProConnect
- TaxAct

MeF Partners

TY 2024 Updates

Note: Some partners are still completing their testing. The website will be updated as they finish the testing process.

- Net Profit
 - Drake
 - UltraTax
 - CCH
 - GOSystem
 - ONESOURCE

Note: Form 27 Returns for clients with multiple rental properties, in multiple municipalities, are now easier to file using MeF

MeF Partners



MyAccount

FastFile

FastPay

 **Forms**

 **Individuals**

 **Businesses**

 **Tax Professionals**

Tax Resources And News

Tax Seminar Presentations

Individual Forms And Instructions

Business Forms And Instructions

EFile Options For Tax Software Vendors

MeF (MODERNIZED EFILE) Software Vendors

 **News & Updates**



Routine System Maintenance - January

rita offices closed January 20 - self-service options available 24/7

Did you receive a notice? See more on [Non-Filing and Subpoena Notices](#)

What is RITA? What are Municipal Income Taxes? Learn more in these [videos](#)

See [News and Important Updates](#) for the latest

[Contact Us >](#)

[Feedback >](#)

Type & Press Enter



Modernized eFile Approved Software Vendors

The software vendors listed below have been approved to provide RITA returns. Products and other information are listed after testing with the software vendor is complete. If you are a software vendor that wants to participate in the MeF program, please submit one or both of the following forms:

Tax Year 2024 RITA Form 37 MeF Application - Individuals

Tax Year 2024 RITA Form 27 MeF Application - Businesses

Tax Professionals News and Important Updates will provide notifications related to the current MeF program.

Tax Year 2024	Tax Year 2023	Tax Year 2022	Tax Year 2021	Tax Year 2020	Tax Year 2019	Tax Year 2018	Tax Year 2017	Tax Year 2016
Tax Year 2015	Tax Year 2014							

Official Company Name:

DRAKE ENTERPRISES

Product Name:

DRAKE SOFTWARE

Mailing Address:

235 EAST PALMER STREET, FRANKLIN, NC 28734

Support:

1-828-524-0020

Forms Accepted:

Net Profit Tax Return (rita Form 27)

Web Address:

www.drakesoftware.com



Document Upload

What's New at RITA... Document Upload

How It Works

- Securely upload RITA-requested documents through the RITA website - www.ritaohio.com;
- Upload using the Upload Code shown on RITA correspondence, or generated by RITA agents; or
- Upload without a code in MyAccount

What's New at RITA... Document Upload

Who Can Use It?

- Any taxpayer who has an account in MyAccount or who has an Upload Code from RITA
 - Individuals
 - Net Profit Filers
 - Employers
- A tax preparer or other representative of an individual, net profit filer or employer who has an Upload Code

What's New at RITA... Document Upload

What To Upload

- Documents requested by RITA that you would have mailed or faxed in the past
- Documents in bmp, jpg, png, jpeg or pdf formats
- Documents sent through Document Upload are associated to taxpayer accounts and assigned for agent review based on Upload Code or MyAccount login

What's New at RITA... Document Upload

What Not to Upload

- Original tax return filings
 - Document Upload is NOT a new way to efile!
- Original refund requests
- Requests for Appealable Assessment



PO Box 477900
Broadview Hts OH 44147-7



PO Box 477900
Broadview Hts ~~OH~~ OH 44147-7900

Jane Doe
123 Main Street
Any Village, OH 11111

RE: Municipal Income Tax Refund
Account# <accountnumber>
Upload Code: ABCD1234

Dear Taxpayer,

The refund request you submitted for tax year(s) 2011

Form 10A was not complete:

Provide list/log of municipalities for days off

Please submit the requested information to RITA via
securely upload your response online, along with a
ritaohio.com to use MyAccount or our Document U
notice electronically. To complete the online upload
printed under your account number at the top of this
information may result in a denial of any refund requests.
questions, you may contact me at the extension be

Sincerely,

KARYN A. EXT.#####
Business Analyst
Batch Number# 1234567

Jane Doe
123 Main Street
Any Village, OH 11111

RE: Municipal Income Tax Refund
Account# <accountnumber>
Upload Code: ABCD1234

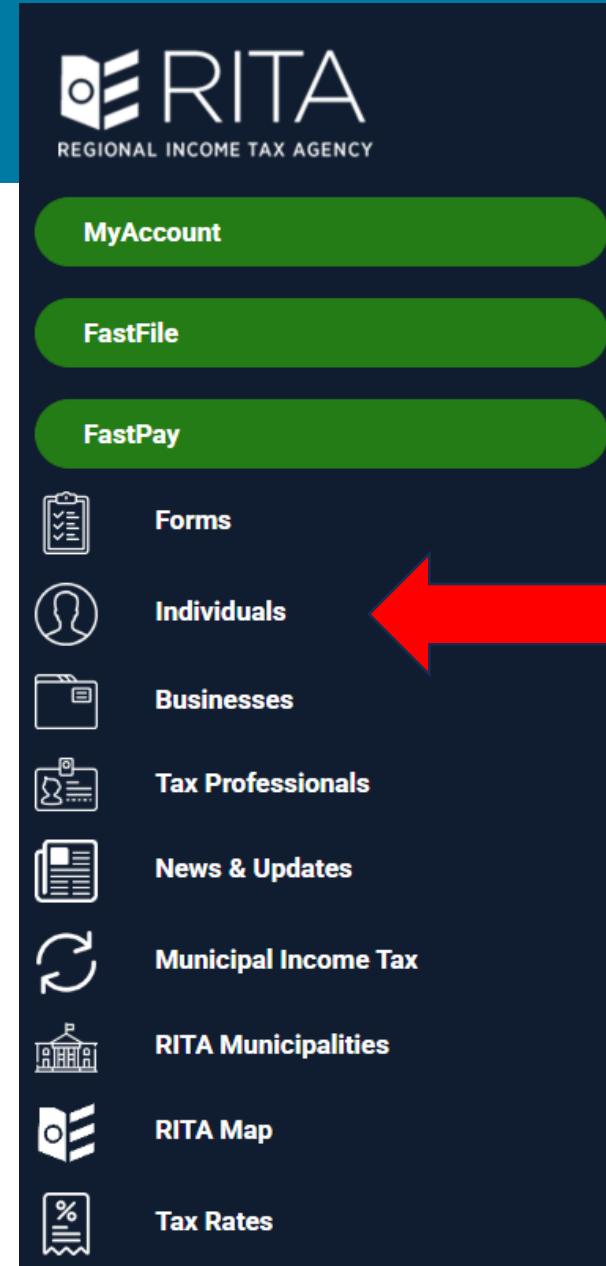
Dear Taxpayer,

The refund request you submitted for tax year(s) 2024 requires additional information:

Form 10A was not complete:

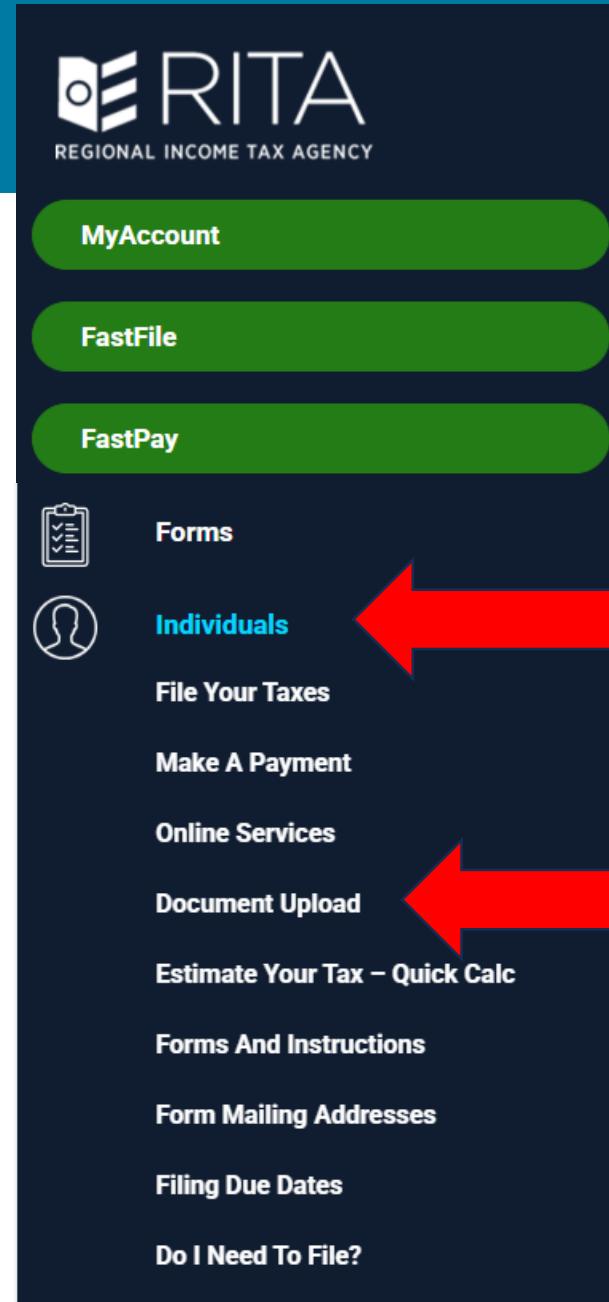
What's New at RITA...

Document Upload Using Upload Code



What's New at RITA...

Document Upload Using Upload Code



MyAccount

FastFile

FastPay



Forms



Individuals



Businesses



Tax Professionals



News & Updates



Municipal Income Tax



RITA Municipalities

We're Hiring – See Our [Open Positions](#)!

Did you receive a bill from RITA? See the [FAQs on Billing Statements and Estimated Payments](#)

What is RITA? What are [Municipal Income Taxes](#)? Learn More In These [Videos](#)

See [News and Important Updates](#) for the Latest

[Contact Us >](#)

[Feedback >](#)

Type & Press Enter



Ohio's Leader in Municipal
Tax Collection & Administration,
Serving Taxpayers & Local
Governments **Since 1971**

Click to watch a quick video!



For the quickest, easiest filing methods use [FastFile](#) and [MyAccount](#)
Have a RITA Upload Code? Upload documents in [MyAccount](#) or use [Document Upload](#)

- Electronic forms and payments are processed faster than paper returns and checks!
- Expect delays with paper returns and checks.
- If you must send a check, don't send it by itself! Include a copy of the related bill, form or tax return.
- Responding to a notice from RITA and have an Upload Code? Upload documents in [MyAccount](#) or use [Document Upload](#)

Document Upload

Document Upload is designed for taxpayers who want to send a document to RITA. **You must have an Upload Code issued by RITA to use Document Upload.**

No login or password required.

You must upload your document(s) in one session. Your session will time out if there is no activity within 5 minutes.

Don't have an Upload Code?

[Log into MyAccount to upload your document\(s\).](#)

Document Upload will not save information in the application.

Next 

What you need to know before uploading documents:

- Document Upload Tool is designed to allow you to quickly send information to RITA.
- RITA will not accept initial tax forms, refund requests or [Request for Appealable Assessment](#) unless specifically instructed to submit via this tool by a RITA agent or RITA notice or letter.
- ***Attempting to file your initial tax return using this tool will delay processing which may result in penalty charges.***
- ***Sending an unprompted initial refund request through Document Upload will result in significant delays in processing, and may result in your refund being rejected.***
- Need to file your original return? Go to [Individual: File Your Taxes](#) or [Business: File Your Taxes](#).

What kind of documents can be uploaded? ▾

Next 

What you need to know before uploading documents:

- Document Upload Tool is designed to allow you to quickly send information to RITA.
- RITA will not accept initial tax forms, refund requests or [Request for Appealable Assessment](#) unless specifically instructed to submit via this tool by a RITA agent or RITA notice or letter.
- ***Attempting to file your initial tax return using this tool will delay processing which may result in penalty charges.***
- ***Sending an unprompted initial refund request through Document Upload will result in significant delays in processing, and may result in your refund being rejected.***
- Need to file your original return? Go to Individual: File Your Taxes or Business: File Your Taxes.

What kind of documents can be uploaded? ^

Upload Requirements:

- We accept files in bmp, jpg, png, jpeg or pdf formats.
- Do not password protect, lock or encrypt your files.
- We do not accept uploads in Word or Excel file formats. You may convert your Word or Excel file to an acceptable format for upload.
- Each document file size cannot exceed 10MB.
- Total maximum file size for all documents uploaded in one session is 50MB.
- File name cannot exceed 256 characters and cannot contain any special characters except underscore.

Next 

Upload Code

Account Type:

 Individual Net Profit WithholderEnter the last 4 digits of your SSN or PIN 

PO Box 477900
Broadview Hts OH 44147-7900

Confirm Enter the last 4 digits of your SSN or PIN

Enter your Upload Code

ABCD1234

Jane Doe
123 Main Street
Any Village, OH 11111RE: Municipal Income Tax Refund
Account# <accountnumber>
Upload Code: ABCD1234

Dear Taxpayer,

The refund request you submitted for tax year(s) 2024 requires additional information:

Form 10A was not complete:

[I do not have one/I am not sure >](#)January 24, 2025
025-10[Next !\[\]\(2b1e208fb45fcc4bad892a5765ff278d_img.jpg\)](#)

Taxpayer Information

First Name:

Middle:

Last Name:

Suffix:

Email:

Contact Phone Number:

 International

Extension:

Contact Information

Are you a preparer or are you submitting this on behalf of another person or business:

Yes No

 Back

Next 

Taxpayer Information

First Name:

JANE

Middle:

Last Name:

DOE

Suffix:

Email:

JANEDOE@EMAIL.COM

Contact Phone Number: International

(555) 555-5555

Extension:

Contact Information

Are you a preparer or are you submitting this on behalf of another person or business:

Yes No

First Name:

SUSAN

Last Name:

PREPARER

Company Name:

PREP PREPARERS

Title:

PREPARER

PTIN:

111111

Email:

SUSAN@EMAIL.COM

Contact Phone Number: International

(555) 555-5551

Extension:

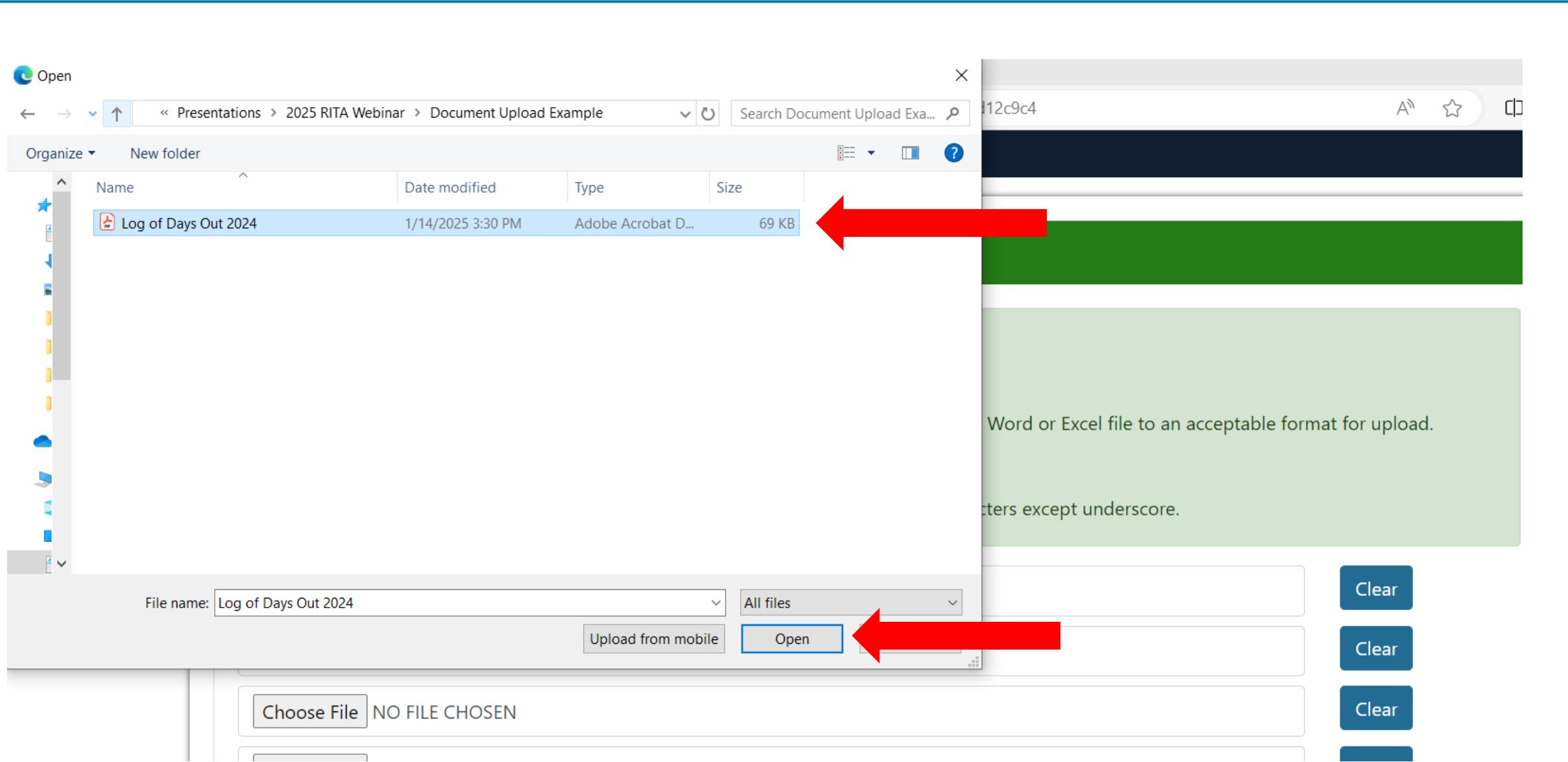
Back

Next

Upload Files

Upload Requirements:

- We accept files in bmp, jpg, png, jpeg or pdf formats.
- Do not password protect, lock or encrypt your files.
- We do not accept uploads in Word or Excel file formats. You may convert your Word or Excel file to an acceptable format for upload.
- Each document file size cannot exceed 10MB.
- Total maximum file size for all documents uploaded in one session is 50MB.
- File name cannot exceed 256 characters and cannot contain any special characters except underscore.



Upload Files

Upload Requirements:

- We accept files in bmp, jpg, png, jpeg or pdf formats.
- Do not password protect, lock or encrypt your files.
- We do not accept uploads in Word or Excel file formats. You may convert your Word or Excel file to an acceptable format for upload.
- Each document file size cannot exceed 10MB.
- Total maximum file size for all documents uploaded in one session is 50MB.
- File name cannot exceed 256 characters and cannot contain any special characters except underscore.

LOG OF DAYS OUT 2024.PDF

NO FILE CHOSEN

NO FILE CHOSEN

NO FILE CHOSEN

NO FILE CHOSEN

LOG OF DAYS OUT 2024.PDF

NO FILE CHOSEN

NO FILE CHOSEN

NO FILE CHOSEN

NO FILE CHOSEN

Use field below to provide additional information on your documents uploaded to RITA (limit 500 characters): RITA will not reply to this field.

Have a question for RITA? Log in to [MyAccount](#) and select the Send Us a Message link in the Contact section.

Attached is the requested log of days worked outside of Any City in 2024.



Upload Confirmation

Upload Summary

Confirmation Number:	F152D9BMVL
Tax Payer Name:	JANE DOE
Tax Payer Email:	JANEDOE@EMAIL.COM
Tax Payer Phone Number:	(555) 555-5555
Contact Name:	SUSAN PREPARER
Title:	PREPARER
Company Name:	PREP PREPARERS
Contact PTIN:	111111
Contact Email:	SUSAN@EMAIL.COM
Contact Phone Number:	(555) 555-5551
Upload Date:	01/12/2025 07:41 PM
Upload Code:	ABCD1234
Number of files successfully uploaded:	1

A confirmation email will be sent to the email address provided. Please save this email for your records.

 [Print Summary](#) [Next](#)

-  MyAccount
 -  [Summary](#)
-  Tax Filings
 -  [File a Tax Return](#)
 -  [File an Exemption](#)
 -  [View/Amend Estimate](#)
 -  [View Filing History](#)
-  Refund
 -  [View Refund Status](#)
-  Payments / Balance
 -  [View Payment History](#)
 -  [Make a Payment / View Account Balance](#)
 -  [Pay My Filing Voucher](#)
-  Contact Us
 -  [Send Us a Message](#)
 -  [Message Center](#)
 -  [Document Upload](#)
 -  [View Document Upload History](#)
-  Account Profile
 -  [Change Address](#)

MyAccount Summary

Welcome to MyAccount!

Enroll in RITA's eBilling! Go to [Manage eBilling](#) to get started in two easy steps!

MyAccount has exciting features to enhance your user experience:

- Easy "Send Us a Message" section
- Credit card payment option for all applications
- View Filing History for tax transcripts
- Optional Two-Factor Authentication for an additional security layer

Thank you for using MyAccount!

- [!\[\]\(d257b6c8528eb7f0e396ffe01c4f6799_img.jpg\) MyAccount](#)
- [!\[\]\(f9108160801447942436f622c25765d1_img.jpg\) Summary](#)
- [!\[\]\(698e11e06210785a617f890dd18f669d_img.jpg\) Tax Filings](#)
 - [!\[\]\(f53b43a0ac2882a6e8a3472568f3af89_img.jpg\) File a Tax Return](#)
 - [!\[\]\(8541c57930a1790e6c40fe6055195da3_img.jpg\) File an Exemption](#)
 - [!\[\]\(e5741fdaf9bb20eacfed6715aaccfba6_img.jpg\) View/Amend Estimate](#)
 - [!\[\]\(c294af92a8600f1b4c46e04cfd27f66b_img.jpg\) View Filing History](#)
- [!\[\]\(76fa6712fe75377c631326fb1cb4fd58_img.jpg\) Refund](#)
 - [!\[\]\(475e8bd8a62591e817844a5bb6d91260_img.jpg\) View Refund Status](#)
- [!\[\]\(72b163b1fcf2cbc3cc47c88452787a98_img.jpg\) Payments / Balance](#)
 - [!\[\]\(147aef11d27813ee6970a8b195268b1c_img.jpg\) View Payment History](#)
 - [!\[\]\(d0a5043aa4e3a74f7691ddae28d911ac_img.jpg\) Make a Payment / View Account Balance](#)
 - [!\[\]\(8542c5a6df45e69a30f66fcd5b38f270_img.jpg\) Pay My Filing Voucher](#)
- [!\[\]\(bf397f3444c8bf3b91c1f69f91b86ef3_img.jpg\) Contact Us](#)
 - [!\[\]\(b3026853aff13b862b01daf531a6c0e9_img.jpg\) Send Us a Message](#)
 - [!\[\]\(18fc480e8d2533f44b28c5c3983fe7f4_img.jpg\) Messages](#)
 - [!\[\]\(43058571365f7bef5a29231cb4bf7ac9_img.jpg\) Document Upload](#)
 - [!\[\]\(cac93905fb77010be914fa3172ce33e6_img.jpg\) View Document Upload History](#)
- [!\[\]\(25e14f8517df1cd6841c44bd60191069_img.jpg\) Account Profile](#)
 - [!\[\]\(0ab822c1111e29520e0818e2a8a34884_img.jpg\) Change Address](#)

Document Upload

Select available Upload Codes related to your account:

The Upload Code can be found in the upper corner of your RITA notice [?](#)

What you need to know before uploading documents:

This Document Upload Tool is designed to allow you to quickly send information to RITA. RITA will not accept initial tax forms, refund requests or [Request for Appealable Assessment](#) unless specifically instructed to submit via this tool by a RITA agent or RITA notice or letter.

Attempting to file your initial tax return using this tool will delay processing which may result in penalty charges.

Sending an unprompted initial refund request through Document Upload will result in significant delays in processing, and may result in your refund being rejected.

Need to file your initial tax return? Go to [File Your Taxes](#)

What kind of documents can be uploaded? ▾

-  MyAccount
- Summary
-  Tax Filings
 - File a Tax Return
 - File an Exemption
 - View/Amend Estimate
 - View Filing History
-  Refund
 - View Refund Status
-  Payments / Balance
 - View Payment History
 - Make a Payment / View Account Balance
 - Pay My Filing Voucher
-  Contact Us
 - Send Us a Message
 - Messages
 - Document Upload
 - View Document Upload History
-  Account Profile
 - Change Address

Select Upload Reason

- Additional Information
- Copy of Federal Return
- Miscellaneous Court Documents
- Non-filing Income Tax Notice or Subpoena 
- Response to RITA Letter
- Wage Information 

[!\[\]\(66cfc90684fb13a564448e87c1beaba2_img.jpg\) Previous](#)[Next !\[\]\(f67d1f11738c6cddcd12729f5c48a09e_img.jpg\)](#)

- [!\[\]\(d2b1554d3f8ca83a903b6204a617efc9_img.jpg\) MyAccount](#)
- [!\[\]\(ce7f9d1c6591dd360cc3fdef91bc6f1b_img.jpg\) Summary](#)
- [!\[\]\(ddf4c47366385fe173b81b76e5d85787_img.jpg\) Tax Filings](#)
 - [!\[\]\(709838b4b8c96990b2864638b1f39974_img.jpg\) File a Tax Return](#)
 - [!\[\]\(585aa38e96287f14cf019429fe158ac7_img.jpg\) File an Exemption](#)
 - [!\[\]\(1f1704eb5096f7fd83a2dee189ec5e20_img.jpg\) View/Amend Estimate](#)
 - [!\[\]\(1317b551240a7e7a5230e7af0a713bf4_img.jpg\) View Filing History](#)
- [!\[\]\(64ec48da1990ddab1465793c596cdf34_img.jpg\) Refund](#)
 - [!\[\]\(02e7c8cef3dc57c1eec6096e98183d1c_img.jpg\) View Refund Status](#)
- [!\[\]\(b3bd8d61a015cc6f6cd34a8c7b6cbc0e_img.jpg\) Payments / Balance](#)
 - [!\[\]\(d02bbf2aa0d0c7f62ea9ec69777b9c98_img.jpg\) View Payment History](#)
 - [!\[\]\(1fe95e95e6e932aef463cfc9b4caf26c_img.jpg\) Make a Payment / View Account Balance](#)
 - [!\[\]\(4ddfa01be02b05d6ecf8bcfad1bae5ee_img.jpg\) Pay My Filing Voucher](#)
- [!\[\]\(4f148af71ed3104fb404e4d76306212d_img.jpg\) Contact Us](#)
 - [!\[\]\(8cdb81a3bf246c4a052827bfe57793a8_img.jpg\) Send Us a Message](#)
 - [!\[\]\(eb2a09f3a3335c89baefcf3750b0fcda_img.jpg\) Messages](#)
 - [!\[\]\(4b699dd66c1c0f8c9b8c408deada9c62_img.jpg\) Document Upload](#)
 - [!\[\]\(4eb45844f809e9f33269c903fe2156c0_img.jpg\) View Document Upload History](#)
- [!\[\]\(33ddcaf24492edf7b778e334c6ebf883_img.jpg\) Account Profile](#)
 - [!\[\]\(62fe0e786ae78adacf42796478dad88d_img.jpg\) Change Address](#)

Upload Files

Upload Requirements:

- We accept files in bmp, jpg, png, jpeg or pdf formats.
- Do not password protect, lock or encrypt your files.
- We do not accept uploads in Word or Excel file formats. You may convert your Word or Excel file to an acceptable format for upload.
- Each document file size cannot exceed 10MB.
- Total maximum file size for all documents uploaded in one session is 50MB.
- File name cannot exceed 256 characters and cannot contain any special characters except underscore.

LOG OF DAYS OUT 2024.PDF

NO FILE CHOSEN

NO FILE CHOSEN

NO FILE CHOSEN

NO FILE CHOSEN

Use field below to provide additional information on your documents uploaded to RITA (limit 500 characters): RITA will not reply to this field. If you have a question please Send Us a Message in our Contact Us section.

- [!\[\]\(6a8b31c5847cdbbc60180bc0d7c3f345_img.jpg\) MyAccount](#)
- [!\[\]\(472ec9e3fcfea6a0fb3a3dccb4169d19_img.jpg\) Summary](#)
- [!\[\]\(941a3a8872b7dd353fc3e4fa9ea077a6_img.jpg\) Tax Filings](#)
 - [!\[\]\(e00fd13c9dfd244fe8c6f396ec593952_img.jpg\) File a Tax Return](#)
 - [!\[\]\(74cd0728b515d9d16d81c17cd9d0b248_img.jpg\) File an Exemption](#)
 - [!\[\]\(e2ecd39818ef786a02956ab39c79a90b_img.jpg\) View/Amend Estimate](#)
 - [!\[\]\(deea6eeed52f877b6d2ed0353825a655_img.jpg\) View Filing History](#)
- [!\[\]\(3d7e60a4e8912eaa1718407e41bc459d_img.jpg\) Refund](#)
 - [!\[\]\(56e0bd9c05ed80f4a59fa4fdcc270578_img.jpg\) View Refund Status](#)
- [!\[\]\(6ada2a294ad0e1c627c960ec3d50f3ed_img.jpg\) Payments / Balance](#)
 - [!\[\]\(ded0c34f0701f060de1edd6b1b31dac5_img.jpg\) View Payment History](#)
 - [!\[\]\(d1eea295052ed91d86df029fe81d299e_img.jpg\) Make a Payment / View Account Balance](#)
 - [!\[\]\(0c2d08f25f25cdfc1fd5f279839db32f_img.jpg\) Pay My Filing Voucher](#)
- [!\[\]\(86b0811fa3fe520be76f9c0cb2f0ae2e_img.jpg\) Contact Us](#)
 - [!\[\]\(7f63570556c3f2312d9a62d9bca50855_img.jpg\) Send Us a Message](#)
 - [!\[\]\(39da6660e5f336b3b2c967b19f21db1f_img.jpg\) Messages](#)
 - [!\[\]\(c4d594e26f3dd69fd8ae49b44ebcbd2a_img.jpg\) Document Upload](#)
 - [!\[\]\(8caf57765bd4891558b9574a37f0fcf8_img.jpg\) View Document Upload History](#)
- [!\[\]\(5ee654c1adfc002bd0b5fc5f26d7da68_img.jpg\) Account Profile](#)
 - [!\[\]\(ebd266dbc9dfc37a439af24e85f1b833_img.jpg\) Change Address](#)

Upload Confirmation

Upload Summary

Confirmation Number: 9C216081E3

Tax Payer Name: JANE DOE

Phone Number: (555) 555-5555

Email: JANEDOE@EMAIL.COM

Upload Date: 01/12/2025 06:10 PM

Upload Reason: Response to RITA Letter

Number of files successfully uploaded: 1

A confirmation email will be sent to the email address provided. Please save this email for your records.

 Print Summary

Next 

What's New at RITA... Document Upload

In Summary

- Secure, fast and easy method to send requested documents to RITA
- Eliminates the need to fax or mail
- Immediate confirmation that RITA has received your documents



FastFile

MyAccount

FastPay



Forms



Individuals

File Your Taxes

Make A Payment

Online Services

Estimate Your Tax – Quick Calc

Forms And Instructions

Form Mailing Addresses

Filing Due Dates

Do I Need To File?

RITA Tools Reminders..

Quick Calc

- Self-help tool to calculate tax due, proper withholding, or effective residence tax rate
- Available at www.ritaohio.com
- Since its launch in March 2023 has seen 26,300 distinct visitors



MyAccount

FastFile

FastPay



Forms



Individuals



Businesses



Tax Professionals



News & Updates



Municipal Income Tax



RITA Municipalities



RITA Map

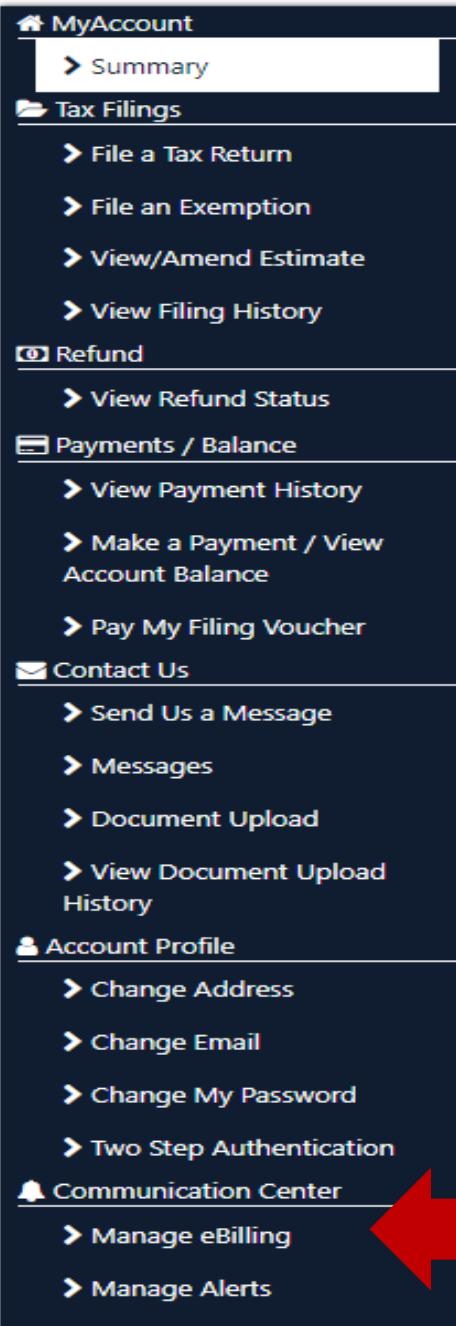


Tax Rates

RITA Tools Reminders..

FastPay

- Option for taxpayers to make an online payment to RITA without setting up an account
- Available at www.ritaohio.com
- Since its launch on April 25, 2023, 102,647 payments processed and more than \$82M paid!



RITA Tools Reminders..

eBilling

- Option for taxpayers with MyAccount to receive their bills electronically instead of by mail
- Available in MyAccount at www.ritaohio.com
- Since its launch on October 3, 2023, 53,671 taxpayers enrolled and 81,534 eBills issued.

CPE Reminders

CPE Credits

- Today's Annual Municipal Income Tax Webinar hosted by RITA qualifies for 3 Hours CPE in Taxation.
- Certificates will be sent via email to compliant attendees by January 31st.

Qualify for CPE Credit

- Submit answer to **6 of 8 Poll Questions as they appear *during* the presentation.**

OR

- **Submit 6 of 8 Code Words *after* the presentation via email to communications@ritaohio.com**

Watching as a Group

- All attendees must register individually.
- Your group organizer must provide a list of attendees and their email addresses ***after*** the presentation to communications@ritaohio.com

CPE for Live Webinar Only

- CPE is only available for the live webinar on January 24th.
- It is not available for the recorded version.

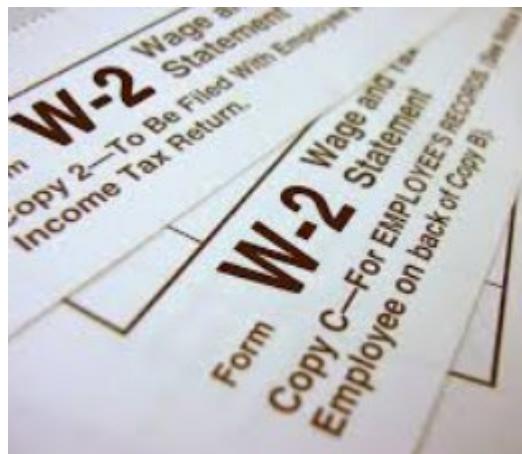
Poll Question #1



RITA's Online Resources for Taxpayers Include:

- A. MyAccount
- B. FastFile
- C. FastPay
- D. Quick Tax Calc
- E. All of the Above





New W2 Requirements

Minimum Requirement

10 or More
Employees

- Following IRS regulations - employers issuing 10 or more W-2s **MUST** submit them electronically
- Upload via our website ritaohio.com

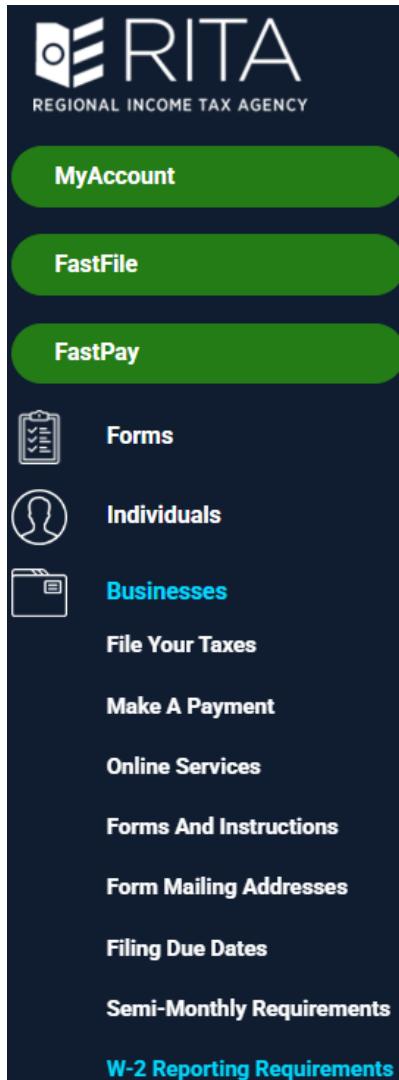
EFW2 BASICS

EFW2

(Electronically Formatted W2's)

- EFW2 is a format established by the Social Security Administration, which allows for the electronic upload of W-2s.
- This format is designed to be used universally, so that a single file can be submitted at every level of government from the IRS down to municipal governments.
- <https://www.ssa.gov/employer/EFW2&EFW2C.htm>

EFW2 Requirements



W-2 Reporting Requirements

Beginning with Tax Year 2024, 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 (EFW2). Employers issuing 9 or less Forms W-2 are encouraged, but not required to remit W-2 forms electronically.

Please note that certain fields for the electronic reporting of W-2s (EFW2) require employers to report for each employee every municipality for which tax was withheld or should have been withheld. If submitting paper W-2s, each municipality for which tax was required to be withheld should be remitted separately or provided on a supplemental report.

Use [W-2 Reporting Specs](#) for RITA specific field requirements for electronic reporting and information on paper W-2 reporting. The Agency does NOT accept submissions on CDs or USB drives. Any CDs or USB drives submitted will be immediately destroyed. The [Bulk Tax Filing Program](#) provides information for submitting W-2s for Multiple Employers.

For electronic W-2 submission, you are required to validate your EFW2 file to ensure compliance with RITA's specifications and requirements.

Download the [W2 File Test Application](#) to test the electronic submission of W-2s. Otherwise, login to MyAccount and Submit W-2s. If your file validates to RITA's specifications and requirements, your W-2 file will automatically be submitted.

EFW2 Specifications

**W-2
SPECS**

Regional Income Tax Agency
**Electronic (EFW2) and Paper W-2
Reporting Requirements (W-2 Specs)**



800.860.7482
TDD 440.526.5332
ritaohio.com

Electronic (EFW2) and Paper W-2 Reporting Requirements

- A reconciliation of tax withheld (Form 17) and related W-2s are required to be filed on or before the last day of February following any calendar year in which municipal income taxes have been withheld from employees. Unless submitted electronically, FORM 17 - RECONCILIATION OF INCOME TAX WITHHELD AND W-2/1099 TRANSMITTAL must accompany all W-2 forms or paper listings.
- A 1099 transmittal sheet is required to be filed on or before the last day of February following any calendar year in which 1099-MISC/NEC are issued.
- For assistance call a RITA representative at the phone number listed above.

Changes in SSA Specifications

There are no record layout changes for tax year 2024.

For general information about employer wage reporting, visit SSA's employer website at www.socialsecurity.gov/employer.

RITA Specifications

For employees that worked or lived in at least one RITA municipality, employers are required to report for each employee every municipality for which tax was withheld or should have been withheld.

Open W2 File

*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA	22222222GA0000031063	0	99PROCONSTRUCT
RE	024 34111111	0	PROconstru
RW	99999999KATHLEEN	L	Wxxxx
RS	9R07039999999999KATHLEEN	L	W
RW	99999999KIM		Cxxxxx-X
RS	9R07039999999999KIM		C
RW	99999999ASHLEY	R	Mxxxxxxx
RS	9R07039999999999ASHLEY	R	M
RW	99999999MICHELLE	A	Exxx
RS	9R07039999999999MICHELLE	A	E
RW	99999999JULIETTE	L	Hxxxxxx
RS	9R07039999999999JULIETTE	L	H
RW	99999999DEBBIE	A	Sxxxxxx
RS	9R07039999999999DEBBIE	A	S
RW	99999999DAVID	M	Mxxxxxx
RS	9R07039999999999DAVID	M	M
RW	99999999KRISTIN	M	Txxxxxx
RS	9R07039999999999KRISTIN	M	T
RW	99999999ZACK	L	Fxxxxx
RS	9R07039999999999ZACK	L	F
RW	99999999BRIAN	S	Pxxxxx
RS	9R07039999999999BRIAN	S	P
RT	000010000001816175450000000426548890000000880		
RF	000000010		

*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

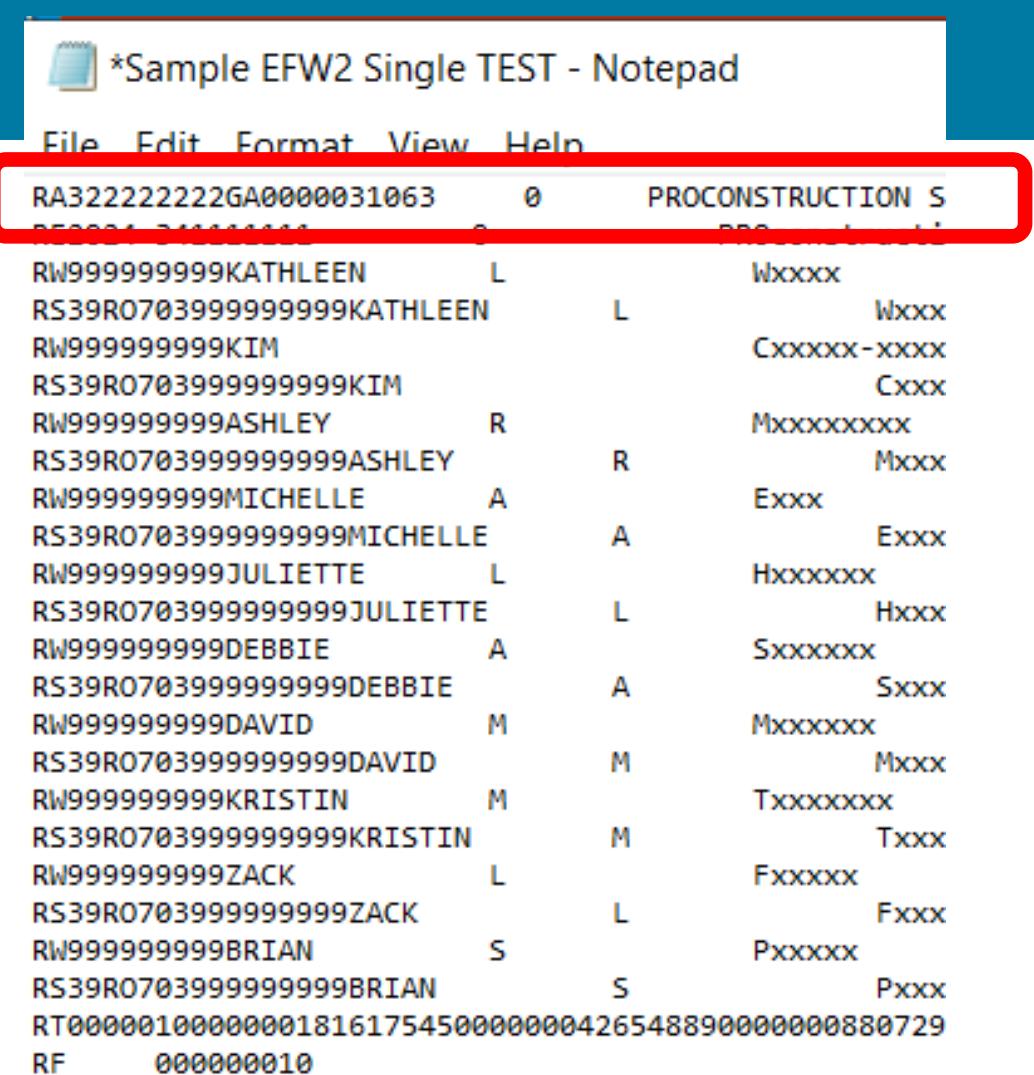
RA	32222222GA0000031063	0	99PROCONSTRUCTION SYSTEMS
	1801 RICARDO RD		DETROIT
RE	2024 34111111	0	PROconstruction x
RW	99999999KATHLEEN	L	Wxxxx
RS	9R070399999999KATHLEEN	L	Wxxxx
RW	99999999KIM		Cxxxxx-XXXXXX
RS	9R070399999999KIM		Cxxxxx-X:
RW	99999999ASHLEY	R	Mxxxxxxx
RS	9R070399999999ASHLEY	R	Mxxxxxx:
RW	99999999MICHELLE	A	Exxx
RS	9R070399999999MICHELLE	A	Exxx
RW	99999999JULIETTE	L	Hxxxxxx
RS	9R070399999999JULIETTE	L	Hxxxxxx
RW	99999999DEBBIE	A	Sxxxxxx
RS	9R070399999999DEBBIE	A	Sxxxxxx
RW	99999999DAVID	M	Mxxxxxx
RS	9R070399999999DAVID	M	Mxxxxxx
RW	99999999KRISTIN	M	Txxxxxx
RS	9R070399999999KRISTIN	M	Txxxxxx
RW	99999999ZACK	L	Fxxxxx
RS	9R070399999999ZACK	L	Fxxxxx
RW	99999999BRIAN	S	Pxxxxx
RS	9R070399999999BRIAN	S	Pxxxxx
RT	000010000001816175450000000426548890000000880		
RF	000000010		

File Layout

- RA – Submitter Record (Required)
- RE – Employer Record (Required)
- RW – Employee Wage Record (Required)
- RO – Employee Wage Record (Optional)
- RS – State Wage Record (Optional for IRS/SSA but Required by RITA)
- RT – Total Record (Required)
- RU – Total Record (Optional)
- RV – State Total Record (Optional)
- RF – Final Record (Required)

RA Submitter Record

1st Record (row) in
the File



*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA322222222GA0000031063	0	PROCONSTRUCTION S
RS39R07039999999999KATHLEEN	L	Wxxxx
RS39R07039999999999KATHLEEN	L	Wxxx
RW9999999999KIM		Cxxxxx-xxxx
RS39R07039999999999KIM		Cxxx
RW9999999999ASHLEY	R	Mxxxxxxxx
RS39R07039999999999ASHLEY	R	Mxxx
RW9999999999MICHELLE	A	Exxx
RS39R07039999999999MICHELLE	A	Exxx
RW9999999999JULIETTE	L	Hxxxxxx
RS39R07039999999999JULIETTE	L	Hxxx
RW9999999999DEBBIE	A	Sxxxxx
RS39R07039999999999DEBBIE	A	Sxxx
RW9999999999DAVID	M	Mxxxxxx
RS39R07039999999999DAVID	M	Mxxx
RW9999999999KRISTIN	M	Txxxxxx
RS39R07039999999999KRISTIN	M	Txxx
RW9999999999ZACK	L	Fxxxxx
RS39R07039999999999ZACK	L	Fxxx
RW9999999999BRIAN	S	Pxxxxx
RS39R07039999999999BRIAN	S	Pxxx
RT00000100000001816175450000000426548890000000880729		
RF	00000010	

RA Submitter Record



*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA32222222GA0000031063	0	PROCONSTRUCTION S
RE2024 34111111	0	PROconstructi
RW999999999KATHLEEN	L	Wxxxx
RS39R0703999999999KATHLEEN	L	Jxxxx
RW999999999KIM		Cxxxx-xxxx
RS39R0703999999999KIM		Cxxx
RW999999999ASHLEY	R	Mooooooooo

RA32222222GA0000031063	0	99PROCONSTRUCTION SYSTEM	1901 RICARDOS RD
DETROIT		MI434121037	PROCONSTRUCTION SYSTEM
1901 RICARDO RD			OH434121037
ALICIA KLINE		614 687-9012	ALICIA.KLINE@CONTRUCTSYS.org

RE Employer Record

2nd Record (row)
in the File

RE2024 34111111
5855 MOONRO ST

0

PROconstruction x contractor
METAMORA

OH434122269N

ALICIA KLINE

614 687-9011



*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RE2024 34111111	0	PROconstruction x contractor	
RS39R07039999999999KATHLEEN	L		Wxxx
RW9999999999KIM			Cxxxxx-xxxx
RS39R07039999999999KIM			Cxxx
RW9999999999ASHLEY	R		Mxxxxxxxxx
RS39R07039999999999ASHLEY	R		Mxxx
RW9999999999MICHELLE	A		Exxx
RS39R07039999999999MICHELLE	A		Exxx
RW9999999999JULIETTE	L		Hxxxxxx
RS39R07039999999999JULIETTE	L		Hxxx
RW9999999999DEBBIE	A		Sxxxxxx
RS39R07039999999999DEBBIE	A		Sxxx
RW9999999999DAVID	M		Mxxxxxx
RS39R07039999999999DAVID	M		Mxxx
RW9999999999KRISTIN	M		Txxxxxx
RS39R07039999999999KRISTIN	M		Txxx
RW9999999999ZACK	L		Fxxxxxx
RS39R07039999999999ZACK	L		Fxxx
	S		Pxxxxx
		AN	S
			Pxxx
		5450000000426548890000000880729	

RW Employee Wage Record

Reports income and tax data for employees

RS – State Wage Record

Reports revenue/taxation
and quarterly
unemployment
compensation data for
State filing



*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA322222222GA0000031063	0	PROCONSTRUCTION S
RE2024 341111111	0	PROconstructi
RW999999999KATHLEEN	L	Unpay
RS39R0703999999999KATHLEEN	L	Wxxx
RW999999999KIM		Cxxxx
RW999999999ASHLEY	R	Mxxxxxxxx
RS39R0703999999999ASHLEY	R	Mxxx
RW999999999MICHELLE	A	Exxx
RS39R0703999999999MICHELLE	A	Exxx
RW999999999JULIETTE	L	Hxxxxxx
RS39R0703999999999JULIETTE	L	Hxxx
RW999999999DEBBIE	A	Sxxxxxx
RS39R0703999999999DEBBIE	A	Sxxx
RW999999999DAVID	M	Mxxxxxxxx
RS39R0703999999999DAVID	M	Mxxx
RW999999999KRISTIN	M	Txxxxxxxx
RS39R0703999999999KRISTIN	M	Txxx
RW999999999ZACK	L	Fxxxxx
RS39R0703999999999ZACK	L	Fxxx
RW999999999BRIAN	S	Pxxxxx
RS39R0703999999999BRIAN	S	Pxxx
RT00000100000001816175450000000426548890000000880729		
RF 00000010		

RS – RITA Fields

Positions 5-9 Tax Entity Code

Positions 308 Type of Tax Withheld

Positions 338-412 Supplemental Data 1

Positions 413-487 Supplemental Data 2

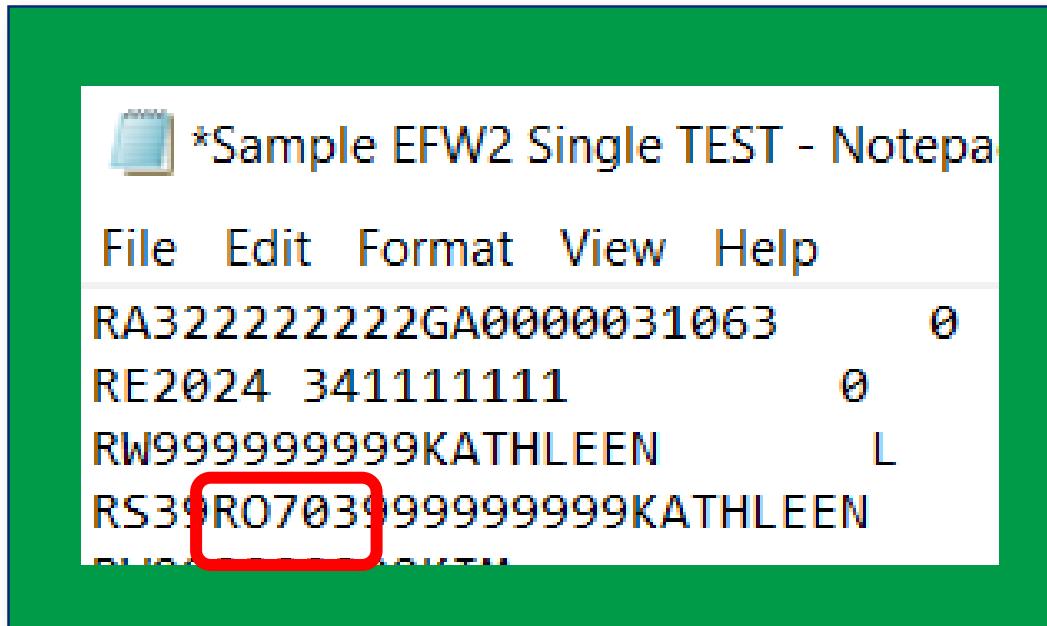


*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA322222222GA0000031063	0	PROCONSTRUCTION S
RE2024 341111111	0	PROconstructi
DL000000000KATHLEEN	L	lxxxx
RS39R07039999999999KATHLEEN	L	lxxxx
RS39R07039999999999KIM		Cxxx
RW999999999ASHLEY	R	Mxxxxxxxx
RS39R07039999999999ASHLEY	R	Mxxx
RW999999999MICHELLE	A	Exxx
RS39R07039999999999MICHELLE	A	Exxx
RW999999999JULIETTE	L	Hxxxxxx
RS39R07039999999999JULIETTE	L	Hxxx
RW999999999DEBBIE	A	Sxxxxxx
RS39R07039999999999DEBBIE	A	Sxxx
RW999999999DAVID	M	Mxxxxxx
RS39R07039999999999DAVID	M	Mxxx
RW999999999KRISTIN	M	Txxxxxx
RS39R07039999999999KRISTIN	M	Txxx
RW999999999ZACK	L	Fxxxxxx
RS39R07039999999999ZACK	L	Fxxx
RW999999999BRIAN	S	Pxxxxxx
RS39R07039999999999BRIAN	S	Pxxx
RT00000100000001816175450000000426548890000000880729		
RF 00000010		

RS – Position 5-9



*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA322222222GA0000031063	0
RE2024 341111111	0
RW999999999KATHLEEN	L
RS39R0703999999999KATHLEEN	

- RITA uses Position 5-9 of the RS record, referred to as the “Taxing Entity Code” field as defined by SSA. Since this field’s length is 5 and the current municipality code is three numeric characters, prefix the municipality code with “R” (RITA) and a zero.
- Refer to our municipality codes listed in our rate table on our website.

New Income Tax Rates

 **RITA**
REGIONAL INCOME TAX AGENCY

FastFile

MyAccount

FastPay

 **Forms**

 **Individuals**

 **Businesses**

 **Tax Professionals**

 **News & Updates**

 **Municipal Income Tax**

 **RITA Municipalities**

 **RITA Map**

 **Tax Rates**

 **Resources**

RITA Offices Closed Monday, January 15 - **Self-Service Options Available 24/7**

Making a Payment? Use RITA's **FastPay**, no login or password required!

Have a Question? Take a Look at These **FAQs**

See **News and Important Updates** for the Latest

[Contact Us >](#)

[Feedback >](#)

Type & Press Enter



Tax Rates Table

Alphabetical Municipality Filter:

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

New Municipalities and Tax Rate Changes:

Tax Rate Changes

EXPORT **PRINT**

2024 **2023** **2022** **2021** **2020** **2019** **2018**

Bold indicates a rate that went into effect January 1st in the selected year.

* Indicates a new municipality that went into effect January 1st in the selected year.

Municipality	Code	Tax Rate	Credit Factor (Tax Credit)	Credit Rate (Credit Limit)
Apple Creek *	032	1.000%	0.000%	0.000%
Bethel	116	1.000%	75.000%	1.000%
Crestline	227	2.000%	100.000%	1.000%
Doylestown	261	2.000%	100.000%	1.000%
Harrison	339	1.000%	100.000%	0.500%
Pleasant Hill	641	1.000%	0.000%	0.000%



RS – Positions 308

- RITA uses Position 308 of the RS record, do indicate if the tax withheld is for workplace or residence

Ln 14, Col 308

RS – Positions 338-412

- RITA uses Position 338-412 of the RS record, referred to as the “Supplemental Data 1” field as defined by SSA. This field’s length is 75 characters and should be the municipality name for which tax was withheld or was required to be withheld and should be left justified.
- Be sure that the municipality name matches the 3 digit muni code used in position 7-9

RS – RITA Positions 413-487

- RITA uses Position 413-487 of the RS record, referred to as the “Supplemental Data 2” field as defined by SSA. This field’s length is 75 characters and should be the State name for which tax was withheld or was required to be withheld and should left justified.

RT / RV– Total Records

Reports totals for all RW
(Employee) Records (and RO
(Employee Optional) Records)
/ RS (Employee) Records
reported



*Sample EFW2 Single TEST - Notepad

File Edit Format View Help

RA322222222GA0000031063	0	PROCONSTRUCTION S
RE2024 341111111	0	PROconstructi
RW999999999KATHLEEN	L	Wxxxx
RS39R0703999999999KATHLEEN	L	Wxxxx
RW999999999KIM		Cxxxxx-xxxx
RS39R0703999999999KIM		Cxxx
RW999999999ASHLEY	R	Mxxxxxxxx
RS39R0703999999999ASHLEY	R	Mxxx
RW999999999MICHELLE	A	Exxx
RS39R0703999999999MICHELLE	A	Exxx
RW999999999JULIETTE	L	Hxxxxxx
RS39R0703999999999JULIETTE	L	Hxxx
RW999999999DEBBIE	A	Sxxxxxx
RS39R0703999999999DEBBIE	A	Sxxx
RW999999999DAVID	M	Mxxxxxxxx
RS39R0703999999999DAVID	M	Mxxx
RW999999999KRISTIN	M	Txxxxxxxx
RS39R0703999999999KRISTIN	M	Txxx
RW999999999ZACK	L	Fxxxxxx
RS39R0703999999999ZACK	L	Fxxx
RW999999999BRIAN	S	Pxxxxxx
RS39R0703999999999BRIAN	S	Pxxx

RT0000010000001816175450000000426548890000000880729

RF – Final Record

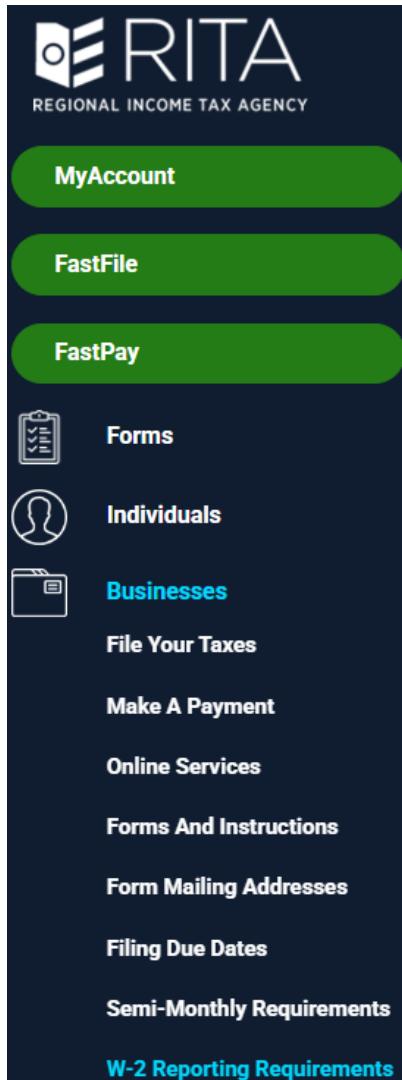
Indicates the total number of RW (Employee) Records reported on the file.

Indicates the end of the file.

*Sample EFW2 Single TEST - Notepad

File Edit Format View Help			
RA322222222GA0000031063	0	PROCONSTRUCTION S	
RE2024 341111111	0	PROconstructi	
RW999999999KATHLEEN	L	Wxxxx	
RS39R0703999999999KATHLEEN	L	Wxxxx	
RW999999999KIM		Cxxxxx-xxxx	
RS39R0703999999999KIM		Cxxx	
RW999999999ASHLEY	R	Mxxxxxxxx	
RS39R0703999999999ASHLEY	R	Mxxx	
RW999999999MICHELLE	A	Exxx	
RS39R0703999999999MICHELLE	A	Exxx	
RW999999999JULIETTE	L	Hxxxxxx	
RS39R0703999999999JULIETTE	L	Hxxx	
RW999999999DEBBIE	A	Sxxxxxx	
RS39R0703999999999DEBBIE	A	Sxxx	
RW999999999DAVID	M	Mxxxxxx	
RS39R0703999999999DAVID	M	Mxxx	
RW999999999KRISTIN	M	Txxxxxxxx	
RS39R0703999999999KRISTIN	M	Txxx	
RW999999999ZACK	L	Fxxxxxx	
RS39R0703999999999ZACK	L	Fxxx	
RW999999999BRIAN	S	Pxxxxxx	
RS39R0703999999999BRIAN	S	Pxxx	
RT00000100000001816175450000000426548890000000880729			
RF 00000010			

EFW2 Requirements



W-2 Reporting Requirements

Beginning with Tax Year 2024, 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 (EFW2). Employers issuing 9 or less Forms W-2 are encouraged, but not required to remit W-2 forms electronically.

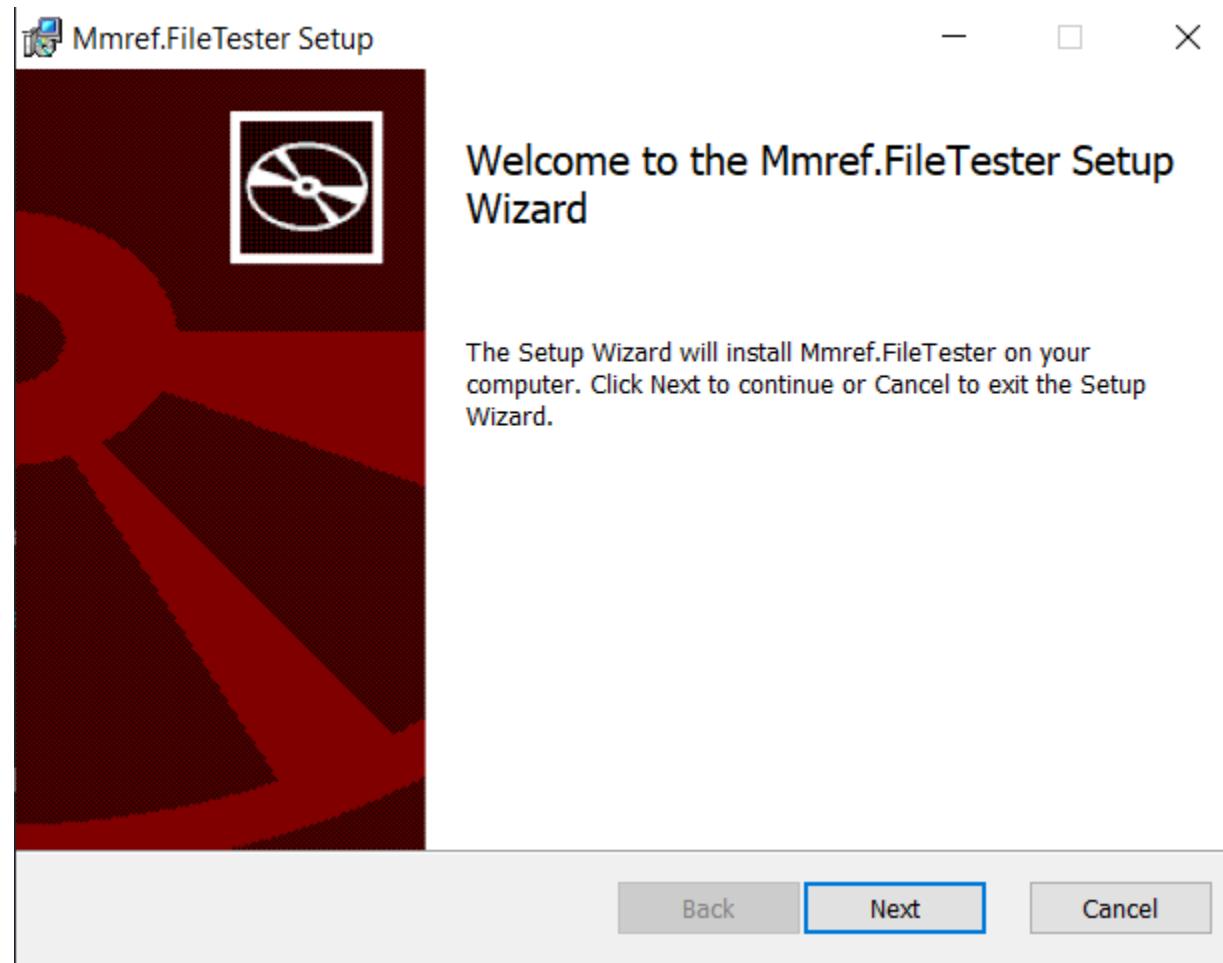
Please note that certain fields for the electronic reporting of W-2s (EFW2) require employers to report for each employee every municipality for which tax was withheld or should have been withheld. If submitting paper W-2s, each municipality for which tax was required to be withheld should be remitted separately or provided on a supplemental report.

Use [W-2 Reporting Specs](#) for RITA specific field requirements for electronic reporting and information on paper W-2 reporting. The Agency does NOT accept submissions on CDs or USB drives. Any CDs or USB drives submitted will be immediately destroyed. The [Bulk Tax Filing Program](#) provides information for submitting W-2s for Multiple Employers.

For electronic W-2 submission, you are required to validate your EFW2 file to ensure compliance with RITA's specifications and requirements.

Download the [W2 File Test Application](#) to test the electronic submission of W-2s. Otherwise, login to MyAccount and submit W-2s. If your file validates to RITA's specifications and requirements, your W-2 file will automatically be submitted.

EFW2 TEST APP



File Testing

Issues with Files That Have No Errors

Just because a file has no errors on the RITA error report, it does not mean that the file is ready to submit. If there are no errors on the error report, they see the following page:

EFW2 Submission Options Page

Congratulations, you have successfully formatted your W-2 File so that we can read the data.

Note: You have not submitted this file, you have only verified the format is correct.

Total number of W-2's to be uploaded: 7

The totals below reflect amounts from your file that pertain to RITA municipalities only.

Rita W2	Total Workplace Wage	Total Workplace Tax	Total Residence Tax
4	\$193,798.52	\$1,937.84	\$203.23

If you do not agree with the above information please click on EXIT button and contact RITA, otherwise chose one of the following options.

*

- Submit the file to RITA
- This is a test file only
- Mail in a physical copy to RITA

If all totals are correct, submit the file from here.

Common Problems



Top Errors in File Received

- Non-numeric characters in numeric field. This field cannot be entirely filled with spaces.
- Record not the required length.
- **Wage & Tax Totals are Zero or Wrong**
- **Muni name and muni code do not match**

Wage & Tax Totals are Zero or Wrong

Wages totals are more than they should be or doubled, but tax amounts are correct.

- In almost all of these cases, their software is pulling wages into the RS Records for employees that have residence tax.
- Be sure your file in Notepad has the Line Number and Column Number at the bottom, right-hand corner of the screen visible.



Examples in RITA Specs Pg 4

**W-2
SPECS**

Regional Income Tax Agency
**Electronic (EFW2) and Paper W-2
Reporting Requirements (W-2 Specs)**



800.860.7482
TDD 440.526.5332
ritaohio.com

Electronic (EFW2) and Paper W-2 Reporting Requirements

- A reconciliation of tax withheld (Form 17) and related W-2s are required to be filed on or before the last day of February following any calendar year in which municipal income taxes have been withheld from employees. Unless submitted electronically, FORM 17 - RECONCILIATION OF INCOME TAX WITHHELD AND W-2/1099 TRANSMITTAL must accompany all W-2 forms or paper listings.
- A 1099 transmittal sheet is required to be filed on or before the last day of February following any calendar year in which 1099-MISC/NEC are issued.
- For assistance call a RITA representative at the phone number listed above.

Changes in SSA Specifications

There are no record layout changes for tax year 2024.

For general information about employer wage reporting, visit SSA's employer website at www.socialsecurity.gov/employer.

RITA Specifications

For employees that worked or lived in at least one RITA municipality, employers are required to report for each employee every municipality for which tax was withheld or should have been withheld.

EXAMPLE 2 - Reporting Workplace and Residence Tax Withheld.

Wages should not be repeated for the residence tax withheld.

If the employee earned wages in their work municipality of Strongsville and lives in North Royalton, two RS records are used.

- (A) Information in characters 1 thru 4 and 10 thru 307 would be the same in both records.
- (B) For Strongsville (Work Municipality), the first RS record, the unique information is as follows:

Pos 5-9	R0780	(Taxing Entity Code)
Pos 308	C	(Tax type Code)
Pos 309 – 319	00001000055	(Wages)
Pos 320 – 330	00000020001	(Reflects 2% Tax)
Pos 338 – 412	STRONGSVILLE	
Pos 413 - 487	OHIO	

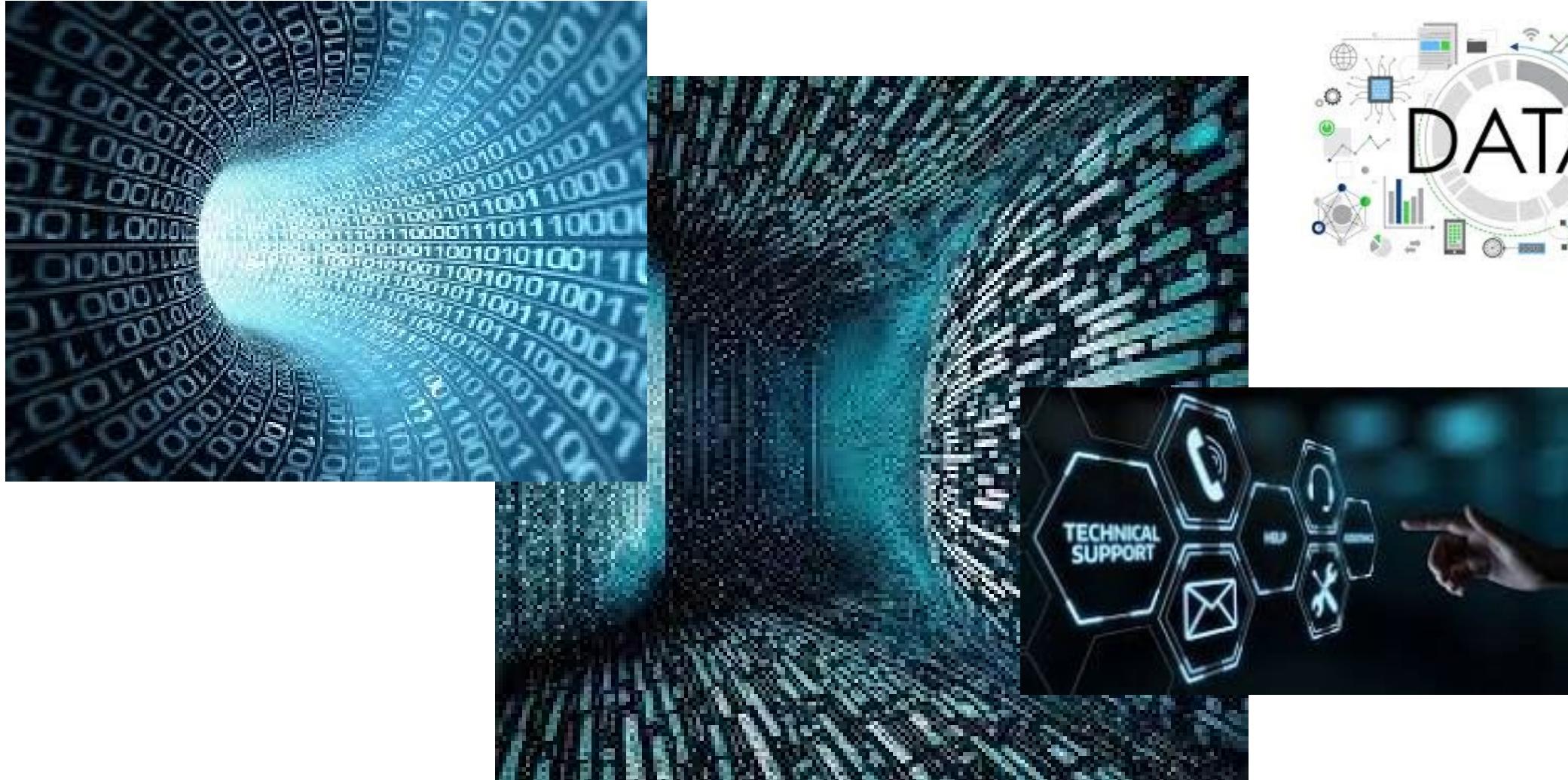
- (C) For North Royalton (Residence Municipality) the unique information is as follows:

Pos 5-9	R0570	(Taxing Entity Code)
Pos 308	R	(Tax type Code)
Pos 309 – 319	000000000000	(Do not repeat the Wages)
Pos 320 – 330	00000007500	(Reflects 2% Tax minus tax credit)
Pos 338 – 412	NORTH ROYALTON	
Pos 413 - 487	OHIO	

Ohio House Bill 5 Changes

- If an employee was required to be withheld for any RITA municipality, the employer is required to report *all* municipalities in which that employee earned wages or had tax withheld.
- When using either of these fields, both the municipality name and the state name must be spelled out. NO ABBREVIATIONS!!!
- When reporting municipalities that are not members of RITA, positions 5-9 should be filled with zeros.

Thank you for spending a little time to get technical!



Legislation and Litigation Updates

Litigation Update

- *Schaad v. Alder*, 2024-Ohio-525
 - *Cities Involved: Cincinnati & Blue Ash*
 - *Oral argument March 1, 2023, awaiting ruling*



Litigation Update

Schaad v. Alder

“THE DECISION”

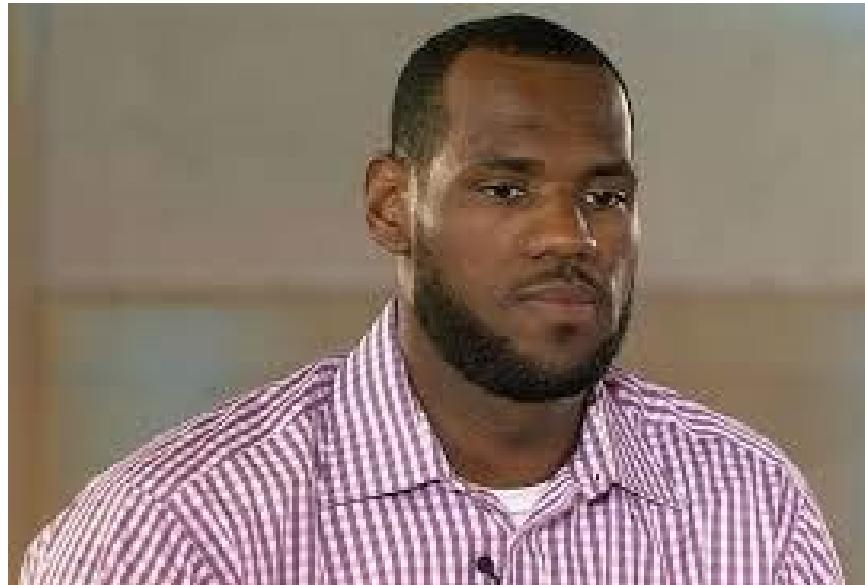


Photo Credit: ESPN

Litigation Update

***Schaad v. Alder*, 2024-Ohio-525**

-- *Cities Involved: Cincinnati & Blue Ash*

-- *Ruling issued February 14, 2024*

The Decision: The Ohio Supreme Court held that the temporary law that allowed municipal tax to continue being paid to employees' workplace municipalities while they worked from home during 2020 was constitutional. The case was not appealed to the Supreme Court of the United States.

CliffNotes Version: *No WFH refunds.*

Pending Litigation – More 2020 Refund Cases

- ***Curcio v. Hufford***, G-4801 CL-22-1009, Sixth District Court of Appeals,
– Cities of Oregon & Toledo
- ***Morsy v. Dumas***, CA-22-112061, Eighth District Court of Appeals,
–City of Cleveland & PA Municipality
- ***Office v. City of Springboro***, 2022-603, Ohio Board of Tax Appeals,
- City of Springboro & Symes Township
- ***City of Columbus, new case on hold at Columbus BTA***
- ***Kresevic v. Chitlock***, CV-2023-01-0031, Summit County Common Pleas Court,
–City of Akron

Pending Litigation – New!

Wos, et. al. v. The City of Cleveland, et al.,
CA-24-114279, Eight District Court of Appeals

Allegations: (1) The City of Cleveland failed to pay interest on municipal income tax refunds that were not paid within 90 days after a taxpayer files their returns & (2) income derived from paid vacation days should be apportioned in the same way that their work days are apportioned.

Current Status:

08/21/2024 Notice of Appeal was filed. All briefs have been submitted. No future court dates scheduled at this time.

Reminder



- Taxpayers had until May 17, 2024 to file refund requests for TY 2020.
- Refunds are still on hold due to pending cases.

Legislation Refresher- Ohio House Bill 33

Overview: “The Bill”

Ohio House Bill 33 (“H.B. 33”) was signed by Governor DeWine on July 3, 2023, is the State’s biennial operating budget bill for Ohio’s fiscal years 2024-2025.

H.B. 33 Legislation Refresher

Net Profits & Remote Workers

- Effective for tax years **ending on or after 12/31/2023**.
- Allows businesses to apportion payroll, sales and property to a designated “reporting location” instead of the remote location where an employee is working.
- Businesses may choose to apportion to each location where remote work is performed.

H.B. 33 Legislation Refresher

Net Profits & Remote Workers

- Election must be made in writing
- The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.
- 718.021 Election applies to every municipal corporation in which the taxpayer conducts business.

H.B. 33 – Municipal Income Tax Provisions

Form 27 -ORC 718.021 Election



Regional Income Tax Agency
RITA Net Profit Tax Return

2024



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-NEC to avoid delays.

Check if: Initial RITA Return

No longer in 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

ORC 718.021 ELECTION:

H.B. 33 – Municipal Income Tax Provisions

Form 27 -ORC 718.021 Election

FORM 27
SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

ORC 718.021 ELECTION to apportion to qualifying reporting location. This box is checked from page 1.

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ _____	\$ _____	
TOTAL OF STEP 1.....	\$ _____	\$ _____	%
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.....			%
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			%

Page 4 of Form 27

Legislation Update – House Bill 33

What Else Was In H.B. 33?

- Extended the extension due date for filing Net Profit tax returns from 15th day of the tenth month to the 15th of the eleventh month after the end of the tax year.
 - Applies to tax years ending on or after 1/1/2023
- Prohibits certain communications before the filing extension date.
- Across the board exemption for employees under the age of 18 from paying municipal income tax.
 - *Effective 1/1/2024.*
- Late filing penalties were reduced from a max of \$150 to \$25 for individual & net profit returns per occurrence & a first time waiver!

Legislation We Were Watching in 2024

Senate Bill 75 & House Bill 126

S.B. 75 would have allowed a Joint Economic Development District (JEDD) to be comprised solely of municipalities (without a township as a party) if one of them met at least two distress criteria and were within close proximity to each other.

H.B. 126 would have expanded the military income exemption from “armed services” to “uniformed services”.

Legislation Update: Senate Bill 154



H.B. 126 → S.B. 154

S.B. 154 updated the definition of the armed forces, armed services, and uniformed services to include ***SPACE FORCE***.

Legislation Update 2025



The Ohio Legislature will begin working on a new state biennial operating budget bill for Ohio's fiscal years 2026-2027

...STAY TUNED!

Poll Question #2



RITA's MyAccount Enables You to:

- A. eFile Your Taxes
- B. Make a Payment
- C. View Payment History
- D. Sign Up for eBilling
- E. Send RITA a Secure Message
- F. Change Your Estimate
- G. Upload Requested Documents
- H. All of the Above

2nd
Code Word
“Makes”



Individual Tax Updates

Tax Year 2024 – Form 37

2024 Form 37 Individual Income Tax Return

- No changes from previous year to the form

Hybrid and Remote Work Municipal Tax Withholding

- Hybrid work
 - Prorate wages for office and home work locations
 - Based on actual or expected work schedule
 - Withhold day by day where work is performed
- Working From Home
 - The home municipality is treated as a work location
 - This is not courtesy residence withholding

Hybrid W2 Example

- Boxes 18, 19, and 20, the wages and withholdings correspond to the workplace locations

1. Wages, tips, other comp. 60,000.00	2. Federal income tax withheld 5200.00		
3. Social security wages 60,000.00	4. Social security tax withheld 3720.00		
5. Medicare wages and tips 60,000.00	6. Medicare tax withheld 870.00		
d. Control number	Dept.	Corp.	Employer use only
c. Employer's name, address, and ZIP code ISLAND TIMES INC 1776 CARIBBEAN BLVD GIRARD OH 44420			
b. Employer FED ID number 99-3456789	a. Employee's SSA number XXX-XX-1234		
7. Social security tips	8. Allocated tips		
9. Advance EIC payment	10. Dependent care benefits		
11. Nonqualified plans	12a.		
14. Other	12b.		
	12c.		
	12d.		
	13. Stat Emp	Ret plan	3 rd party sick pay
c. Employee's name, address and ZIP code WILLIAM TURNER 1537 BERMUDA BLVD YOUNGSTOWN, OHIO			
15. State OH	Employer state ID no 99-123456	16. State wages, tips, etc. 60,000.00	
17. State income tax 1295.00		18. Local wages, tips, etc. 36,000.00 24,000.00	
19. Local income tax 720.00 660.00	20. Locality name GIRARD YOUNGSTOWN		
Federal Filing Copy			
W-2		Wage and Tax	2024

Hybrid W2 Example

- Total wages listed in box 18
 - Corresponding withholding for each work municipality listed separately in box 19.

1. Wages, tips, other comp. 60,000.00	2. Federal income tax withheld 5200.00		
3. Social security wages 60,000.00	4. Social security tax withheld 3720.00		
5. Medicare wages and tips 60,000.00	6. Medicare tax withheld 870.00		
d. Control number	Dept.	Corp.	Employer use only
e. Employer's name, address, and ZIP code ISLAND TIMES INC 1776 CARIBBEAN BLVD GIRARD OH 44420			
b. Employer FED ID number 99-3456789	a. Employee's SSA number XXX-XX-1234		
7. Social security tips		8. Allocated tips	
9. Advance EIC payment		10. Dependent care benefits	
11. Nonqualified plans		12a.	
14. Other		12b.	
		12c.	
		12d.	
13. State Emp		Ret plan	3rd party sick pay
c. Employee's name, address and ZIP code WILLIAM TURNER 1537 BERMUDA BLVD YOUNGSTOWN, OHIO			
15. State OH	Employer state ID no 99-123456	16. State wages, tips, etc. 60,000.00	
17. State income tax 1295.00		18. Local wages, tips, etc. 60,000.00	
19. Local income tax 720.00 660.00		20. Locality name GIRARD YOUNGSTOWN	
Federal Filing Copy			
W-2		Wage and Tax 2024	

Hybrid W2 Examples

- Each work municipality has its own W2 form, showing gross wage, withholding, and work municipalities on separate W2 forms.

c. Employee's name, address and ZIP code William Turner 1537 BERMUDA BLVD GIRARD, OHIO		
15. State OH	Employer state ID no 99-123456	16. State wages, tips, etc. 60,000.00
17. State income tax 1295.00		18. Local wages, tips, etc. 36,000.00
19. Local income tax 720.00		20. Locality name GIRARD
Federal Filing Copy		
W-2		Wage and Tax
		2024

c. Employee's name, address and ZIP code William Turner 1537 BERMUDA BLVD GIRARD, OHIO		
15. State OH	Employer state ID no 99-123456	16. State wages, tips, etc. 60,000.00
17. State income tax 1295.00		18. Local wages, tips, etc. 24,000.00
19. Local income tax 660.00		20. Locality name YOUNGSTOWN
Federal Filing Copy		
W-2		Wage and Tax
		2024

Form 37 Example

- Hybrid W2 - How to complete Form 37

Tax Year 2024 – Form 37 Example

EXAMPLE

- William Turner
- Lives in Youngstown
- Earned \$60,000 in 2024
- Hybrid work schedule, 3 days in Girard office and 2 days working from home in Youngstown
- Employer correctly withheld workplace tax for both locations

Form **37** Regional Income Tax Agency
RITA Individual Income Tax Return **2024** 
REGIONAL INCOME TAX AGENCY

800.880.7482
TDD: 440.628.6332
ritaohio.com

Your social security number 000-00-1234	Spouse's social security number
Your first name and middle initial William	Last name Turner
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 1537 Bermuda Blvd	
City, state, and ZIP code Youngstown, OH 44509	
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 2024 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 2024, 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
1/1/2024	Youngstown	1537 Bermuda Blvd

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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	
	W-2/W-2G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned	Date of winnings
	36,000	720		Girard	Youngstown	01/01/24	12/31/24
	24,000		660	Youngstown	Youngstown	01/01/24	12/31/24
Totals	60,000	720	660				
 Caution	Tax balances are due by April 15, 2025. 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.						

Tax Year 2024 – Form 37 Example

ON PAGE 1:

- William completes the demographic section
 - Checks off Single Filer
 - Full Year Resident check box
- Indicates Youngstown as City of Residence.

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue	2024  RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com												
<table border="1"><tr><td>Your social security number 000-00-1234</td><td>Spouse's social security number</td></tr><tr><td>Your first name and middle initial William</td><td>Last name Turner</td></tr><tr><td colspan="2">If a joint return, spouse's first name and middle initial</td></tr><tr><td colspan="2">CURRENT MAILING address (number and street) 1537 Bermuda Blvd</td></tr><tr><td colspan="2">City, state, and ZIP code Youngstown, OH 44509</td></tr><tr><td>Daytime phone number</td><td>Evening phone number</td></tr></table>		Your social security number 000-00-1234	Spouse's social security number	Your first name and middle initial William	Last name Turner	If a joint return, spouse's first name and middle initial		CURRENT MAILING address (number and street) 1537 Bermuda Blvd		City, state, and ZIP code Youngstown, OH 44509		Daytime phone number	Evening phone number	<p>Filing Status: <input checked="" type="checkbox"/> Single or Married Filing Separately <input type="checkbox"/> Joint</p> <p>If you have an EXTENSION check here and attach a copy: <input type="checkbox"/> EXTENSION</p> <p>If this is an AMENDED return, check here: <input type="checkbox"/></p> <p>In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Residency Status in RITA Municipalities: <input checked="" type="checkbox"/> Full-Year <input type="checkbox"/> Part-Year <input type="checkbox"/> Non-Resident</p>	
Your social security number 000-00-1234	Spouse's social security number														
Your first name and middle initial William	Last name Turner														
If a joint return, spouse's first name and middle initial															
CURRENT MAILING address (number and street) 1537 Bermuda Blvd															
City, state, and ZIP code Youngstown, OH 44509															
Daytime phone number	Evening phone number														
<p>City/Village/Township of Residence - Required</p> <p>In the boxes below, indicate the physical location of your residence(s) for all of 2024 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 2024, 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.</p> <table border="1"><thead><tr><th>Effective Date</th><th>City/ Village/ Township</th><th>Address</th></tr></thead><tbody><tr><td>1/1/2024</td><td>Youngstown</td><td>1537 Bermuda Blvd</td></tr><tr><td></td><td></td><td></td></tr></tbody></table>				Effective Date	City/ Village/ Township	Address	1/1/2024	Youngstown	1537 Bermuda Blvd						
Effective Date	City/ Village/ Township	Address													
1/1/2024	Youngstown	1537 Bermuda Blvd													

Tax Year 2024 – Form 37 Example

ALSO ON PAGE 1:

- William completes Section A.
 - \$36,000 earned in Girard for his 3 days in office.
 - \$24,000 earned in Youngstown for his 2 days from home.
 - This Section A example is how we need to see this reported regardless of how the W2 is printed.

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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.

~~Section A~~

~~List all income from W-2 wages and W-2G winnings reported in 2024 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.~~

Reporting it either of these ways, will cause a delay in processing.

What not to do

~~Section A~~

A List all income from W-2 wages and W-2G winnings reported in 2024 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.

Tax Year 2024 – Form 37 Example

ON PAGE 2:

- William completes the resident tax calculation for Youngstown.
 - Line 1a \$60,000 total earnings
 - Line 3 \$1,650 gross tax due
- William then moves to the credit portion of the form.
 - Line 4a is the tax withheld for all municipalities other than residence.

Tax Year 2024 – Form 37 Example

ALSO ON PAGE 2:

- William completes the Credit Rate Worksheet.
 - Only use income earned in Girard to compute credit.
- Enter the \$720 on line 5b.
- Enter the smaller of Line 5a or Line 5b onto Line 5c.
- Multiply 5c by Youngstown's Credit Factor of 100%.
- Credit on line 6 is \$720.
- Enter the \$660 tax withheld for Youngstown on Line 7a.
- Total credit on line 8 is \$1,380.

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
36,000	0.02750	990	720	720
Enter amount from WORKSHEET L, Row 17, Column 7				
Total Tentative Credit: Enter on Section B, Line 5b, above.				
				720

5 a	Add Lines 4a and 4b.	5a	720
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: 2.75%	5b	720
c	Enter the smaller of Line 5a or Line 5b.	5c	720
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 100%	6	720
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	660
b	Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	7b	0
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	1,380

Tax Year 2024 – Form 37 Example

ON PAGE 2:

- Tax Due on Lines 9 and 12 to Youngstown is \$270.
 - \$1,650 tax -\$1,380 total credit.
- William made no estimated payments and had no credit carry forward.
- Balance due for 2024 on Line 16 is \$270.
- William sets up a \$270 estimate for 2024 on Line 20a.
- Lines 20b and 21 reflects 25% of full year estimate.
- William needs to pay the Total Due on Line 22 of \$338 by April 15, 2025.

9	Subtract Line 8 from Line 3.	9	270		
10	Tax on non-withheld wages from Page 3, Schedule K, Line 34.	10	0		
11	Tax on Schedule J Income from Page 3, Line 33, Column 7.	11	0		
12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12	270		
13	2024 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2024 tax year.	13	0		
14	Credit carried forward from 2023.	14	0		
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15	0		
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16	270		
17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT .	17	0		
18	Amount you want credited to your 2025 estimated tax .	18	0		
19	Amount to be refunded . 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	0		
20	a Enter 2025 estimated tax in full (see instructions). Estimates are due 4/15/25, 6/15/25, 9/15/25 and 1/15/26.	20a	270		
		20b	68		
21	Subtract Line 18 from Line 20b.	21	68		
22	TOTAL DUE by April 15, 2025. Add Lines 16 and 21.	22	338		

Tax Year 2024 – Form 37 Reminders

School District Tax

County Tax

Over-Withheld Tax

**Statement or Breakdown
of Non-Wage Incomes**

School District Tax

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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.**

Common ways School District Tax is listed on a W2

- SD Tax
- CSD
- 4575 – the 4 digit number of the district
- City School

MyAccount

FastFile

FastPay



Forms



Individuals



Businesses



Tax Professionals



News & Updates



Municipal Income Tax



RITA Municipalities



RITA Map



Tax Rates



Resources



About



Contact



FAQs

Eaton

Preble County

<http://www.cityofeaton.org>

RITA Start Date: 07/01/2014

Recent Tax and Credit History

From Date	Thru Date	Tax Rate	Credit Factor (Tax Credit)	Credit Rate (Credit Limit)
01/01/2019	current	1.500%	100.000%	1.500%

* History displayed for the past 7 years.

Special Notes and Tax Documents

Tax Year 2016 and After	
RULES & REGULATIONS	View Document
TAX ORDINANCE	View Document
2106 BUSINESS EXPENSES	Beginning with Tax Year 2018, the unreimbursed employee expense (2106) deduction is eliminated for federal income tax purposes for most employees. For Tax Year 2017 and prior, 2106 Business Expenses are limited to the amount deductible for federal tax purposes.
ADDITIONAL RULES	
AGE EXEMPTION	Residents may take a credit for county income tax paid on the same income taxable to Eaton.
BALANCE DUE/OVERPAYMENT INFORMATION	Individuals under 18 years of age are exempt from paying municipal income tax.
ESTIMATED PAYMENT REQUIREMENTS	Amounts under \$10.01 will not be collected or refunded. The \$10.01 de minimis threshold does not apply to amounts required to be withheld by employers.
LOTTERY/GAMBLING Winnings	Quarterly payments of estimated tax are required if the anticipated amount due is \$200 or more.
NET OPERATING LOSS	Lottery and gambling winnings are taxable - no minimum. Gambling losses may not offset gambling winnings unless the taxpayer is a professional gambler per IRS regulations.
S-CORPS	Beginning with losses incurred in 2017 and thereafter, a net operating loss may be carried forward for 5 years. For taxable years beginning in 2018, 2019, 2020, 2021 and 2022, losses are subject to a 50% phase-in limitation. The amount of net operating loss carry forward that may be utilized in tax years 2018 through 2022 is limited to the lesser of 50% of the carried forward loss or 50% of that year's income. For taxable years beginning in 2023 and thereafter, a net operating loss is no longer limited to a 50% phase-in limitation and the full loss may be used.
WITHHOLDING FILING FREQUENCY	S-Corp distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37.
	If withholding amount is \$2,400 or more in the immediately preceding calendar year or more than \$200 in any one month of the preceding calendar quarter, file monthly - due date is the 15th day of the following month. All employers not required to file monthly, file quarterly - due date is the last day of the month following the end of the quarter.

Over-Withheld Tax

Form
10A

Regional Income Tax Agency
Application for Municipal Income Tax Refund
PO Box 95422
Cleveland, OH 44101-0033

To receive a refund for over withholding, a Form 10A must be completed in addition to your Individual Tax return, Form 37. When you file a Form 10A, the amount of tax withheld reported in Section A, Columns 2 or 3 of Form 37 must be reduced by the amount claimed on the refund request. You can obtain forms at ritaohio.com or by calling any one of the RITA offices. **Before filing Form 10A, be sure the correct wage amount was used. In general, municipal taxable wages are the greater of the Medicare taxable wages (Box 5) or local taxable wages (Box 18) from the W-2 form.**

4. **Employer withheld at a rate higher than the employment municipality's tax rate.** Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2.
5. **Employer withheld too much (over-withheld) residence municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.

Statement or Breakdown of Non-Wage Income

Schedule E (Form 1040) 2024

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

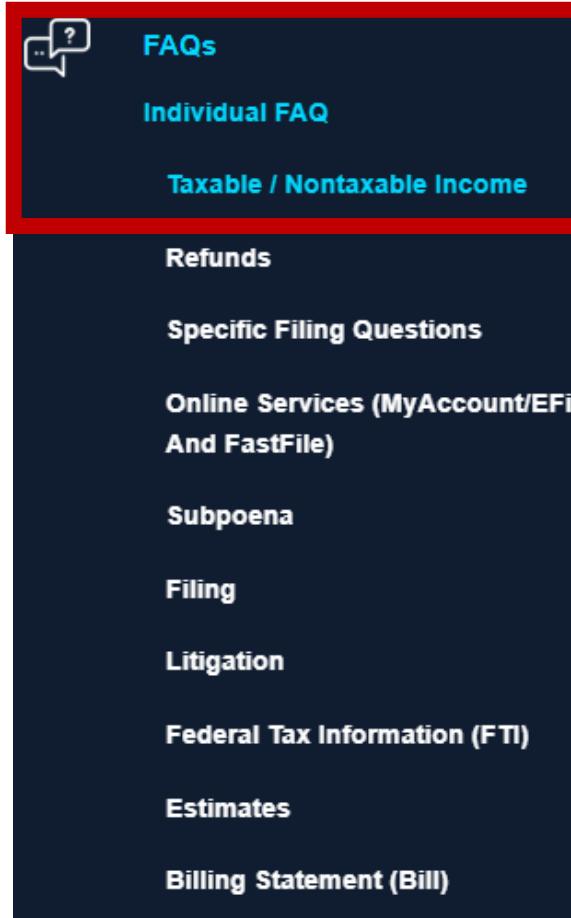
Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not at risk**, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Parley Company	P	<input type="checkbox"/>	99-1234567	<input type="checkbox"/>	<input type="checkbox"/>
B	Shipwreck Cove Salvage	S	<input type="checkbox"/>	99-7654321	<input type="checkbox"/>	<input type="checkbox"/>
C	Davy Jones Locker Inc	P	<input type="checkbox"/>	99-1237654	<input type="checkbox"/>	<input type="checkbox"/>
D	SEE STATEMENT #1		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss				
		(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					SEE STATEMENT #2	
B						
C						
D						
29a	Totals					
b	Totals					
30	Add columns (h) and (k) of line 29a				30	175,000
31	Add columns (g), (i), and (j) of line 29b				31	(25,000)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	150,000

Taxable and Non-Taxable



-  **FAQs**
- [Individual FAQ](#)
- [Taxable / Nontaxable Income](#)
- [Refunds](#)
- [Specific Filing Questions](#)
- [Online Services \(MyAccount/EFile And FastFile\)](#)
- [Subpoena](#)
- [Filing](#)
- [Litigation](#)
- [Federal Tax Information \(FTI\)](#)
- [Estimates](#)
- [Billing Statement \(Bill\)](#)

Individual FAQs - Taxable / Nontaxable Income

- + 1. Taxable Income
[What is Taxable?](#)
- + 2. Non-Taxable Income
[What Income is Not Taxable?](#)

Taxable

- Fiduciary, Director, and Executor Fees
- Net Farm Income
- Lottery and Gambling
- Gas and Oil Rights Income
- Ordinary Gains as reported on Federal Form 4797
- Gains from the Cancellation of Indebtedness to the extent they are taxable for Federal Tax purposes

Non-Taxable

- Income from Boards of Elections up to \$1,000
- Workers Compensation
- Third Party Sick Pay
- Insurance Proceeds
- Income earned by Transportation Network Drivers
 - More commonly known as RideShare (i.e. Uber and Lyft)
 - *Uber for ridesharing **is non-taxable** *UberEats **is taxable**

Poll Question #3



The amount of first-time late filing penalties RITA waived in calendar year 2024 as a result of Ohio House Bill 33 requirements is:

- A. \$87,950
- B. \$877,975
- C. \$8,779,750
- D. \$25

**3rd
Code Word
"It"**



Break Time

Refunds

10A Form Updates
and Examples

Form 37 Refunds

- Need to Know Items
- Completing the form correctly
- Common Errors

Tax Year 2024 – Form 10A

Tax Year 2024 Form 10A Changes

- No changes to Form 10A besides the Tax Year. Make sure to use the 2024 Form.

Form 10A		Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Cleveland, OH 44101-0033
Your social security number		Tax year of claim 2024
Your first name and middle initial	Last name	
Current home address (number and street)		Apt #
City, state, and ZIP code		

Reason for Claim

Check the Box below that applies.

- A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested.
- No refunds will be issued without the proper documentation indicated by reason for claim.



800.860.7482
TDD 440.526.5332
ritaohio.com

To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics.
If filing a Form 37 and 10A, attach 10A to your completed return and mail them together to the Form 10A address.

Frequently asked questions regarding Refunds can be found on ritaohio.com under FAQs/Individual FAQ/Refunds

Contact phone number: _____

Tax Year 2024

Tax Year 2024 Form 10A Employer Certification

- Verification of the number of days the employee worked in the withheld municipality.
- Verification that employer has not already refunded the withholding to the employee.

Form 10-A

Page 2

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim 2024
----------------------------------	----------------	----------------------------------

Calculation of Overpayment – Complete for Refund Claim Reasons 4 or 9

A. Refund/Credit Calculation

1 Total Wages from employee's W-2 Form	A-1
2 Enter name of municipality for which tax was withheld	A-2
3 Amount of municipal tax withheld to the municipality indicated on line A-2	A-3
4 List the complete address of the municipality where the employee physically performed the work or services. If the employee did not work within the limits of a municipality, skip lines A-5, A-6 and A-7, and enter -0- on line A-8	A-4 Work location street address City, State, Zip Code
5 Enter the amount of municipal taxable wages earned in the municipality indicated on line A-4	A-5
6 Enter the tax rate of the municipality indicated on line A-4	A-6
7 Tax due to municipality where employee physically worked. Multiply line A-5 by the tax rate on line A-6	A-7
8 If the municipality indicated on line A-4 is a RITA municipality, enter the amount from line A-7; otherwise enter -0-	A-8
9 Amount of over-withheld tax to be refunded or credited. Subtract line A-8 from line A-3. Amounts \$10 or less will not be refunded or credited. Enter total on Page 1, line 4.	A-9

B. Employee's Home Address
The employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
--------------------------------	------	-------	-----

C. Employee's Employment Dates
If the employee is still employed, enter "n/a" as the date of separation.

Date of Hire	Date of Separation
--------------	--------------------

Employer Certification

Employer Representative's Explanation of Reason for Refund and Signature
The undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim with respect to time worked in the municipality withheld is true and accurate.
In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature	Representative's Title	Date	Representative's Phone Number
----------------------------	------------------------	------	-------------------------------

Taxpayer's Signature
Under penalties of perjury, I declare that the information contained in this document is true and correct to the best of my knowledge and belief, and I further understand that this information may be released to the tax administrator of the resident or workplace municipality and the Internal Revenue Service. I further understand that if this refund changes my RITA residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature	Date	Taxpayer's Daytime Phone	Taxpayer's Evening Phone
----------------------	------	--------------------------	--------------------------

To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:

Regional Income Tax Agency
PO Box 95422
Cleveland, OH 44101-0033

Tax Year 2024

Tax Year 2024

Form 10A

- Calculation of Days Worked Outside of the Withheld Municipality.
 - If **Total Work Days Available** on line 1 = 260, must use Box 5 wages.
 - RITA does not retain tax for withholding city for **Days Not Worked** if taxpayer was 100% WFH.
 - If a taxpayer has **any other calculation** of Days Worked Out, the retention of tax on Days Not Worked is **prorated**.
- Log of Days Worked Outside of Withheld

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
		2024

Calculation of Days Worked Outside of RITA Municipality – Complete for Refund Claim Reasons 2 or 3.

1 Total workdays available. If you normally work a 5 day work week and you worked for your employer for the entire year, enter 260 (52 weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260).	1
2 Days not worked. Enter total number of days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days	2
3 Total days actually worked. Subtract line 2 from line 1	3
4 Days worked outside of the municipality for which tax was withheld. A log of days out must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5
6 Percentage of wages earned in the municipality. Divide line 5 by line 3	6
7 Total municipal taxable wages. For most taxpayers, this is the larger of Box 5 or 18 from your W-2	7
7A Amount of municipal tax withheld to the municipality (W-2 Box 19)	7A
8 Wages taxable to municipality for which tax was withheld. Multiply line 6 by line 7	8
8A Multiply line 8 by workplace tax rate	Tax Rate 8A
9 Wages not taxable to municipality for which tax was withheld. Subtract line 8 from line 7. Enter here and on Page 1, line 3	9
10 Amount of over withholding claimed. Amount of over withholding claimed. Subtract line 8A from line 7A. Enter here and on Page 1, line 4	10

Log of Days Out

List the names of the municipalities/locations where you worked while working outside of the municipality for which tax was withheld, and the number of days worked in those municipalities/locations. Your own worksheet is acceptable. Use additional paper if necessary.

Tax Year 2024

Tax Year 2024 Under 18

- House Bill 33 updated to across the board under 18 exemption beginning 01/01/2024.
- Taxpayers can request refund for withholding earned BEFORE their 18th birthday.

Powell Delaware County

Beginning with Tax Year 2024, Individuals under 18 years of age are exempt from paying municipal income tax. For Tax Years 2016-2023, Individuals under 18 years of age are NOT exempt from paying municipal income tax.

Tax Year 2024

Effective Date City/ Village/ Township Address

1/1/2024	NON-RITA UNDER 18	
7/5/2024	Powell	888 Black Lake Way

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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-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		
	W-2/W-2G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned	Date of winnings	
	5,000	0		Under 18	Powell	01/01/25	07/04/25	
	5,000	100		Powell	Powell	07/05/25	12/31/25	
For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.								
Totals	10,000	100	0					
Caution	Tax balances are due by April 15, 2025 . 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.							

(MM/DD/YYYY)
07/05/2006

- Age Exemption.** Date of Birth Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the under 18 years of age exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.

- Days Worked From Home.** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. Your employer must sign the Employer Certification on page 2.

- Other Days Worked Outside of municipality** for which the employer withheld tax (other than days worked at home). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. In addition, your employer must sign the Employer Certification on page 2.

- Employer withheld at a rate higher than the employment municipality's tax rate.** Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2.

- Employer withheld too much (over-withheld) residence municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.

- Withheld by mistake** for the municipality of _____ when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. Indicate the address where you actually worked in the box below.

Work Location Street Address	City	State	Zip
------------------------------	------	-------	-----

- Over-the-road truck driver.** The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2).

- Military Spouse Residency Relief Act.** Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES. Only the completion of the Claim Summary below is required.

- Other (Indicate Reason).** Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2.

- Refund of overpayment on account** if you have already filed Form 37 or you are not required to file. Employer certification is not required. **This reason should not be selected if requesting a refund for taxes withheld by your employer.** Use applicable reasons 1-9 for requests for taxes withheld by your employer.

Claim Summary - Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1 Employer Federal ID #	74-7474747	Employer Name	1 Long John Silvers
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2 Powell		
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable	3	5,000	
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)	4	100	
5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you	5	0	
Provide the social security number of the account to which you want the amount on line 5 to be credited	SSN of account to be credited		
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.	6	100	

Form 10A & 37 Example

- **EXAMPLE**
- RITA resident fully withheld for work city but worked a hybrid schedule with days
- Form 10A
- Form 37

Tax Year 2024 – Form 10A Example

EXAMPLE

- Jack Sparrow
- Works in Gahanna, lives in Grove City.
- Earned \$110,000 in 2024.
- Full year hybrid schedule 2 days in office, 3 days at home.
- Had 30 vacation/sick/holidays.

Form 10A	Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Cleveland, OH 44101-0033		 RITA <small>REGIONAL INCOME TAX AGENCY</small>	800.860.7482 TDD 440.526.5332 ritaohio.com																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Your social security number</td> <td style="width: 50%; padding: 2px; text-align: center;">Tax year of claim 2024</td> </tr> <tr> <td colspan="2" style="padding: 2px;">654-65-4654</td> </tr> <tr> <td colspan="2" style="padding: 2px;">Your first name and middle initial</td> </tr> <tr> <td style="width: 50%; padding: 2px;">Jack</td> <td style="width: 50%; padding: 2px; text-align: center;">Last name Sparrow</td> </tr> <tr> <td colspan="2" style="padding: 2px;">Current home address (number and street)</td> </tr> <tr> <td colspan="2" style="padding: 2px;">892 Caribbean Ln</td> </tr> <tr> <td colspan="2" style="padding: 2px;">City, state, and ZIP code</td> </tr> <tr> <td colspan="2" style="padding: 2px;">Grove City OH 43123</td> </tr> </table>		Your social security number	Tax year of claim 2024	654-65-4654		Your first name and middle initial		Jack	Last name Sparrow	Current home address (number and street)		892 Caribbean Ln		City, state, and ZIP code		Grove City OH 43123		To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. If filing a Form 37 and 10A , attach 10A to your completed return and mail them together to the Form 10A address. Frequently asked questions regarding Refunds can be found on ritaohio.com under FAQs/Individual FAQ/Refunds		
Your social security number	Tax year of claim 2024																			
654-65-4654																				
Your first name and middle initial																				
Jack	Last name Sparrow																			
Current home address (number and street)																				
892 Caribbean Ln																				
City, state, and ZIP code																				
Grove City OH 43123																				
		<small>Contact phone number: (330) 154-7777</small>																		
Reason for Claim <p>Check the Box below that applies.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Age Exemption. Date of Birth _____ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the under 18 years of age exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year. <input checked="" type="checkbox"/> Days Worked From Home. Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. Your employer must sign the Employer Certification on page 2. <input type="checkbox"/> Other Days Worked Outside of municipality for which the employer withheld tax (other than days worked at home). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. In addition, your employer must sign the Employer Certification on page 2. <input type="checkbox"/> Employer withheld at a rate higher than the employment municipality's tax rate. Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. <input type="checkbox"/> Employer withheld too much (over-withheld) residence municipality tax. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. <input type="checkbox"/> Withheld by mistake for the municipality of _____ when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. Indicate the address where you actually worked in the box below. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; padding: 2px;">Work Location Street Address</td> <td style="width: 33%; padding: 2px;">City</td> <td style="width: 33%; padding: 2px;">State</td> <td style="width: 33%; padding: 2px;">Zip</td> </tr> </table> <ul style="list-style-type: none"> <input type="checkbox"/> Over-the-road truck driver. The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2). <input type="checkbox"/> Military Spouse Residency Relief Act. Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES. Only the completion of the Claim Summary below is required. <input type="checkbox"/> Other (Indicate Reason). Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. <ul style="list-style-type: none"> <input type="checkbox"/> Refund of overpayment on account if you have already filed Form 37 or you are not required to file. Employer certification is not required. This reason should not be selected if requesting a refund for taxes withheld by your employer. Use applicable reasons 1-9 for requests for taxes withheld by your employer. 					Work Location Street Address	City	State	Zip												
Work Location Street Address	City	State	Zip																	
Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.																				
1 Employer Federal ID # 11-22233333		1 Employer Name Treasure Island LLC																		
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2 Gahanna																		
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable		3 72,226																		
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4 1,806																		
5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you		5 1,445																		
Provide the social security number of the account to which you want the amount on line 5 to be credited		SSN of account to be credited 654-65-4654																		
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6 361																		

Tax Year 2024 – Form 10A Example

ON PAGE 1:

- Jack completes the demographic section at the top.
- Chooses Claim Reason #2 for Days Worked from Home.

Form 10A
Regional Income Tax Agency
Application for Municipal Income Tax Refund
PO Box 95422
Cleveland, OH 44101-0033



800.860.7482
TDD 440.526.5332
ritaohio.com

Your social security number 654-65-4654	Tax year of claim 2024
Your first name and middle initial Jack	Last name Sparrow
Current home address (number and street) 892 Caribbean Ln	
City, state, and ZIP code Grove City OH 43123	

To **avoid delays** in your refund request, please review the instruction page for guidelines and claim specifics. If filing a Form 37 and 10A, attach 10A to your completed return and mail them together to the Form 10A address.

Frequently asked questions regarding Refunds can be found on ritaohio.com under FAQs/Individual FAQ/Refunds

Contact phone number: (330) 154-7777

Reason for Claim

Check the Box below that applies.

- A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested.
- No refunds will be issued without the proper documentation indicated by reason for claim.

- Age Exemption.** Date of Birth (MM/DD/YYYY). Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the under 18 years of age exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.
- Days Worked From Home.** Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. Your employer must sign the Employer Certification on page 2.

Tax Year 2024 – Form 10A Example

ON PAGE 3:

- Jack completes the Log of Days Out.
- This total does not include days in the office or days not worked. (Paid days off)

Log of Days Out

List the names of the municipalities/locations where you worked while working outside of the municipality for which tax was withheld, and the number of days worked in those municipalities/locations. Your own worksheet is acceptable. Use additional paper if necessary.

Tax Year 2024 – Form 10A Example

- Examples of other acceptable Work from Home logs.

Log of Days Out

List the names of the municipalities/locations where you worked while working outside of the municipality for which tax was withheld, and the number of days worked in those municipalities/locations. Your own worksheet is acceptable. Use additional paper if necessary.

Tax Year 2024 – Form 10A Example

ON PAGE 3:

- Jack completes the Calculation of Days Worked Outside of RITA Municipality.

Calculation of Days Worked Outside of RITA Municipality – Complete for Refund Claim Reasons 2 or 3.

1 Total workdays available. If you normally work a 5 day work week and you worked for your employer for the entire year, enter 260 (52 weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260).	1	260
2 Days not worked. Enter total number of days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days	2	30
3 Total days actually worked. Subtract line 2 from line 1	3	230
4 Days worked outside of the municipality for which tax was withheld. A log of days out must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4	151
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5	79
6 Percentage of wages earned in the municipality. Divide line 5 by line 3	6	34.34
7 Total municipal taxable wages. For most taxpayers, this is the larger of Box 5 or 18 from your W-2	7	110,000
7A Amount of municipal tax withheld to the municipality (W-2 Box 19)	7A	2750
8 Wages taxable to municipality for which tax was withheld. Multiply line 6 by line 7	8	37,774
8A Multiply line 8 by workplace tax rate	Tax Rate 2.5	8A 944
9 Wages not taxable to municipality for which tax was withheld. Subtract line 8 from line 7. Enter here and on Page 1, line 3	9	72,226
10 Amount of over withholding claimed. Amount of over withholding claimed. Subtract line 8A from line 7A. Enter here and on Page 1, line 4	10	1,806

Tax Year 2024 – Form 10A Example

FOR TAX YEAR 2024 JACK:

- Has \$72,226 not applicable to Gahanna withholding, for an \$1,806 gross refund amount.
- Owes Grove City \$1,445 on the non-taxed income.
- Is transferring \$1,445 from his refund to his individual account to cover tax due Grove City.
- Is due a net Refund of \$361.

Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.

1 Employer Federal ID #	11-22233333	1	Employer Name Treasure Island LLC
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality		2	Gahanna
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nottaxable		3	72,226
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4	1,806
5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you		5	1,445
Provide the social security number of the account to which you want the amount on line 5 to be credited	SSN of account to be credited 654-65-4654		
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6	361

*Note - If taxpayer is a secondary and requests a credit for a joint account balance due, report the primary's SSN here.

Tax Year 2024 – Form 10A Example

ON PAGE 2:

- Jack's employer completes and signs the Employer Certification.
- Jack signs the form and mails to the Address for refunds listed on the form.

Employer Certification

Employer Representative's Explanation of Reason for Refund and Signature

The undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim with respect to time worked in the municipality withheld is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature	HR Manager	01/15/2025	(440) 555-6666
	Representative's Title	Date	Representative's Phone Number

Print Representative's Name

Print Representative's Title

Hybrid Work Schedule

Explanation of Reason for Refund (example—"taxpayer works from home 4 days")

Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the resident or workplace municipality and the Internal Revenue Service. I further understand that if this refund changes my RITA residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature

Date

Taxpayer's Daytime Phone

Taxpayer's Evening Phone

To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:
Regional Income Tax Agency
PO Box 95422
Cleveland, OH 44101-0033

Tax Year 2024 – Form 37

Form 37 Example

- Jack Sparrow 2024 Form 37
- From Form 10A Example 1

Tax Year 2024 – Form 37 Example

Form **37**

Regional Income Tax Agency
RITA Individual Income Tax Return
Do not use staples, tape or glue

2024



800.860.7482
TDD: 440.526.5332
ritaohio.com

ON PAGE 1:

- Jack completes the demographic section at the top
 - Single Filer check box
 - Full Year Resident check box
- Indicates Grove City as resident city.

Your social security number 654-65-4654	Spouse's social security number
Your first name and middle initial Jack	Last name Sparrow
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 892 Caribbean Ln	
City, state, and ZIP code Grove City, OH 43123	
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.

[Redacted space for AMENDED return explanation]

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 2024 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 2024, 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
1/1/2024	Grove City	892 Caribbean Ln

Tax Year 2024 – Form 37 Example

ALSO ON PAGE 1:

- Jack completes Section A.
 - Due to the refund from the workplace of Gahanna, Jack will have 2 wage entries in Section A.
 - \$72,226 which represents the “non-taxed” income after the workplace tax refund from Gahanna.
 - \$37,774 which represents the “taxed” income from the 10A form.

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (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
	72,226	0		NON-TAXING	GROVE CITY	01/01/24	12/31/24	
	37,774	944		GAHANNA	GROVE CITY	01/01/24	12/31/24	
Totals					0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.		
 Caution	Tax balances are due by April 15, 2025 . 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.							

Tax Year 2024 – Form 37 Example

ON PAGE 2:

- Jack completes the resident tax calculation for Grove City
 - Line 1a \$110,000 total earnings.
 - Line 3 \$2,200 tax due to Grove City.
 - Line 4a is the amount of Gahanna tax withheld after deducting anticipated refund.

Form 37 (2024)

Page 2

Section B

For NON W-2/ Schedule income see Pages 3-5 before starting Section B.	1 a Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	110,000
	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	0
	2 Total taxable income. Add Lines 1a and 1b.	2	110,000
	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: <u>2%</u>	3	2,200
Withheld taxes shown on your W-2 forms are reported on either Line 4a or 4b.	4 a Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	944
	b Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	0
	5 a Add Lines 4a and 4b.	5a	944
	b Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: <u>2%</u>	5b	755
	c Enter the smaller of Line 5a or Line 5b.	5c	755
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.	6 Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: <u>100%</u>	6	755
	7 a Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	0
	b Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	7b	0
	8 Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	755
	9 Subtract Line 8 from Line 3.	9	1,445
	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 TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12	1,445

Tax Year 2024 – Form 37 Example

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
72,226	2.00000	1,445	0	0
37,774	2.00000	755	944	755
Enter amount from WORKSHEET L, Row 17, Column 7				
Total Tentative Credit: Enter on Section B, Line 5b, above.		755		

- Carry this number to Line 5b.
- Lesser of tax paid or maximum credit on line 5c.
- Multiply 5c by Grove City Credit Factor of 100%.
- Total tax credit allowed is \$573.

ALSO ON PAGE 2:

- Jack completes the Credit Rate worksheet.
 - $37,774 \times 2\%$ credit rate for Grove City equals \$755 credit for withholding.
 - Withholding for Gahanna anticipated refund is reported as “\$0” on WFH wages.

5 a	Add Lines 4a and 4b.	5a	944
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: <u>2%</u>	5b	755
c	Enter the smaller of Line 5a or Line 5b.	5c	755
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: <u>100%</u>	6	755
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	0
b	Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	7b	0
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	755

Tax Year 2024 – Form 37 Example

ON PAGE 2:

- Tax Due on lines 9 and 12 to Grove City is \$1,445.
 - \$2,200 tax - \$944 credit.
- Jack elected to apply \$1,445 of his refund to her account.
 - Report credit from 10A on line 14
- Balance due is \$0
- Jack needs to sign and mail the form by April 15, 2025.



9	Subtract Line 8 from Line 3.	9	1,445	
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	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12	1,445	
13	2024 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2024 tax year.	13		
14	Credit carried forward from 2023.	14	1,445	
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15	1,445	
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	16	0	

Tax Year 2024 – Form 37

Form 37 Example 2

- Elizabeth Swan 2024 Form 37
- Employer over withheld.

Tax Year 2024 – Form 37 Example 2

EXAMPLE

- Elizabeth Swan
- Full year resident of Bellevue.
- Earned \$90,000 in 2024.
- Worked in Huron the beginning of the year.
- Started new job in Sandusky.
- Sandusky employer over withheld.

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue	2024	RITA REGIONAL INCOME TAX AGENCY	800.860.7482 TDD: 440.526.5332 ritaohio.com
-------------------	--	------	------------------------------------	---

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Your social security number 111-44-5555</td> <td style="width: 50%;">Spouse's social security number</td> </tr> <tr> <td>Your first name and middle initial Elizabeth</td> <td>Last name Swan</td> </tr> <tr> <td>If a joint return, spouse's first name and middle initial</td> <td>Last name</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;">CURRENT MAILING address (number and street) 143 Pirates Way</td> <td style="text-align: right; vertical-align: bottom;">Apt #</td> </tr> <tr> <td colspan="3">City, state, and ZIP code Bellevue, OH 44811</td> </tr> <tr> <td>Daytime phone number (330) 154-7777</td> <td colspan="2">Evening phone number</td> </tr> </table>	Your social security number 111-44-5555	Spouse's social security number	Your first name and middle initial Elizabeth	Last name Swan	If a joint return, spouse's first name and middle initial	Last name	CURRENT MAILING address (number and street) 143 Pirates Way		Apt #	City, state, and ZIP code Bellevue, OH 44811			Daytime phone number (330) 154-7777	Evening phone number		<p>Filing Status: <input checked="" type="checkbox"/> Single or Married Filing Separately <input type="checkbox"/> Joint</p> <p>If you have an EXTENSION check here and attach a copy: <input type="checkbox"/> EXTENSION</p> <p>If this is an AMENDED return, check here: <input type="checkbox"/> In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.</p> <p>Residency Status in RITA Municipalities: <input checked="" type="checkbox"/> Full-Year <input type="checkbox"/> Part-Year <input type="checkbox"/> Non-Resident</p>
Your social security number 111-44-5555	Spouse's social security number															
Your first name and middle initial Elizabeth	Last name Swan															
If a joint return, spouse's first name and middle initial	Last name															
CURRENT MAILING address (number and street) 143 Pirates Way		Apt #														
City, state, and ZIP code Bellevue, OH 44811																
Daytime phone number (330) 154-7777	Evening phone number															

City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2024 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 2024, 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
1/1/2024	Bellevue	143 Pirates Way

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned	Date of winnings	
	70,000	700	HURON	BELLEVUE	01/01/24	10/15/24		
	20,000	400	SANDUSKY	BELLEVUE	10/16/24	12/31/24		
Totals	90,000	1,100	0		For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file or workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.			
Caution	Tax balances are due by April 15, 2025 . 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.

Tax Year 2024 – Form 37 Example 2

ON PAGE 1:

- Elizabeth completes the demographic section at the top.
 - Single Filer check box
 - Full Year Resident check box
- Indicates Bellevue as resident city.

Form 37	Regional Income Tax Agency RITA Individual Income Tax Return Do not use staples, tape or glue	2024 RITA REGIONAL INCOME TAX AGENCY
---------	---	---

Your social security number 111-44-5555	Spouse's social security number
Your first name and middle initial Elizabeth	Last name Swan
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street) 143 Pirates Way	
City, state, and ZIP code Bellevue, OH 44811	
Daytime phone number (330) 154-7777	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 2024 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 2024, 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
1/1/2024	Bellevue	143 Pirates Way

Tax Year 2024 – Form 37 Example 2

ALSO ON PAGE 1:

- Elizabeth completes Section A.
 - Two separate employers for the year
 - \$70,000 earned in Huron withheld correctly at 1%.
 - \$20,000 over withheld to Sandusky at 2% instead of correct tax rate of 1.25%.

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned		
						From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
	70,000	700		HURON	BELLEVUE	01/01/24	10/15/24	
	20,000	400		SANDUSKY	BELLEVUE	10/16/24	12/31/24	
Totals				90,000	1,100	0	For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due.	
 Caution	Tax balances are due by April 15, 2025 . 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.							

Tax Year 2024 – Form 37 Example 2

- Elizabeth needs to adjust the withholding to show the amount properly withheld.
- Column 2 will change from \$400 withheld for Sandusky to \$250 withheld for Bellevue

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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.

Section A

List all income from W-2 wages and W-2G winnings reported in 2024 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.**

Tax Year 2024 – Form 37 Example 2

Page 2

CORRECT

INCORRECT

Form 37 (2024)	Page 2				
Section B					
For NON W-2/ Schedule income see Pages 3-5 before starting Section B.	1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	90,000	Withheld taxes shown on your W-2 forms are reported on either Line 4a or 7a.
	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	Total taxable income. Add Lines 1a and 1b.	2	90,000	
	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: 2.00			
	4 a	Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	1,100	
	b	Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b		
	5 a	Add Lines 4a and 4b.	5a	1,100	
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: 2	5b	1,100	
	c	Enter the smaller of Line 5a or Line 5b.	5c	1,100	
	6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 100	6	1,100	
	7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a		
	b	Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet II)	7b		
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)			8	1,100
9	Subtract Line 8 from Line 3.	9	700		
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	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).			12	

Form 37 (2024)

Page 2

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
refund 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

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 6/15/25, 9/15/25 and 1/15/26 estimates.

1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	90,000		
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	Total taxable income. Add Lines 1a and 1b.	2	90,000		
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: <u>2.00</u>				3 1,800
4 a	Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments.	4a	950		
b	Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b			
5 a	Add Lines 4a and 4b.	5a	950		
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page . Your resident municipality's credit rate: <u>2</u>	5b	950		
c	Enter the smaller of Line 5a or Line 5b.	5c	950		
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: <u>100</u>	6	950		
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not 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	Total credits allowable. (Add Lines 6, 7a, and 7b.)			8	950
9	Subtract Line 8 from Line 3.	9	850		
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	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).			► 12	850
13	2024 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2024 tax year.	13			
14	Credit carried forward from 2023.	14			
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.			15	
16	Balance Due. 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 OVERPAYMENT .			17	
18	Amount you want credited to your 2025 estimated tax.	18			
19	Amount to be refunded . 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 2025 estimated tax in full (see instructions). Estimates are due 4/15/25, 6/15/25, 9/15/25 and 1/15/26.	► 20a			
b	Enter first quarter estimate (1/4 of Line 20a).	20b			
21	Subtract Line 18 from Line 20b.			21	
22	TOTAL DUE by April 15, 2025. Add Lines 16 and 21.			22	

Credit Rate Worksheet (enter each wage separately):

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
70,000	2.00000	1,400	700	700
20,000	2.00000	400	250	250
Enter amount from WORKSHEET L, Row 17, Column 7				
Total Tentative Credit: Enter on Section B, Line 5b, above.				
95				

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

Tax Year 2024 – Form 10A Example 2

- Elizabeth completes demographic portion at the top.
- Selects Option 4.
- Fills out Claim Summary.
- Elizabeth is requesting the over withholding to be credited instead of refunded.

FORM 10A Regional Income Tax Agency Application for Municipal Income Tax Refund PO Box 95422 Cleveland, OH 44101-0033	 RITA <small>REGIONAL INCOME TAX AGENCY</small>	800.860.7482 TDD 440.526.5332 ritaohio.com																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Your social security number 111-44-5555</td> <td style="width: 50%;">Tax year of claim 2024</td> </tr> <tr> <td>Your first name and middle initial Elizabeth</td> <td>Last name Swan</td> </tr> <tr> <td colspan="2">Current home address (number and street) 143 Pirates Way</td> </tr> <tr> <td colspan="2">City, state, and ZIP code Bellevue, OH 44811</td> </tr> </table>			Your social security number 111-44-5555	Tax year of claim 2024	Your first name and middle initial Elizabeth	Last name Swan	Current home address (number and street) 143 Pirates Way		City, state, and ZIP code Bellevue, OH 44811																					
Your social security number 111-44-5555	Tax year of claim 2024																													
Your first name and middle initial Elizabeth	Last name Swan																													
Current home address (number and street) 143 Pirates Way																														
City, state, and ZIP code Bellevue, OH 44811																														
<p>To avoid delays in your refund request, please review the instruction page for guidelines and claim specifics. If filing a Form 37 and 10A, attach 10A to your completed return and mail them together to the Form 10A address.</p> <p>Frequently asked questions regarding Refunds can be found on ritaohio.com under FAQs/Individual FAQ/Refunds.</p> <p>Contact phone number: (330) 154-7777</p>																														
<p>Reason for Claim</p> <p>Check the Box below that applies.</p> <ul style="list-style-type: none"> • A separate 10a is required if you have multiple W-2 forms, or for each municipality from which a refund is requested. • No refunds will be issued without the proper documentation indicated by reason for claim. <p>(MM/DD/YYYY)</p> <ol style="list-style-type: none"> 1. <input type="checkbox"/> Age Exemption. Date of Birth _____ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the under 18 years of age exemption exist. For age exemption qualifications, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year. 2. <input type="checkbox"/> Days Worked From Home. Days worked outside of municipality for which the employer withheld tax, and instead you worked from home (remote). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. Your employer must sign the Employer Certification on page 2. 3. <input type="checkbox"/> Other Days Worked Outside of municipality for which the employer withheld tax (other than days worked at home). Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. In addition, your employer must sign the Employer Certification on page 2. 4. <input checked="" type="checkbox"/> Employer withheld at a rate higher than the employment municipality's tax rate. Attach a copy of your W-2 Form and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. 5. <input type="checkbox"/> Employer withheld too much (over-withheld) residence municipality tax. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. 6. <input type="checkbox"/> Withheld by mistake for the municipality of _____ when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2. Indicate the address where you actually worked in the box below. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Work Location Street Address</td> <td style="width: 33%;">City</td> <td style="width: 33%;">State</td> <td style="width: 33%;">Zip</td> </tr> </table> <ol style="list-style-type: none"> 7. <input type="checkbox"/> Over-the-road truck driver. The wages of an interstate truck driver regularly assigned to drive in more than one state are only taxable by the driver's municipality of residence. Intrastate truck drivers may be eligible to receive up to a 90% refund from their principal place of work. (A logging of your work locations, to support a refund of the tax withheld from your principal place of work is required). Attach a copy of your W-2. In addition, your employer must sign the Employer Certification (pg. 2). 8. <input type="checkbox"/> Military Spouse Residency Relief Act. Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES. Only the completion of the Claim Summary below is required. 9. <input type="checkbox"/> Other (Indicate Reason). Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2. <ol style="list-style-type: none"> 10. <input type="checkbox"/> Refund of overpayment on account if you have already filed Form 37 or you are not required to file. Employer certification is not required. This reason should not be selected if requesting a refund for taxes withheld by your employer. Use applicable reasons 1-9 for requests for taxes withheld by your employer. <p>Claim Summary – Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1 Employer Federal ID # 33-12312312</td> <td style="width: 50%;">1 Employer Name Davy Jones Boat Shop</td> </tr> <tr> <td>2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality</td> <td>2 Sandusky</td> </tr> <tr> <td colspan="2">3 Amount of income not taxable. Enter -0- for Reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable</td> </tr> <tr> <td colspan="2" style="text-align: center;">3 0</td> </tr> <tr> <td colspan="2">4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)</td> </tr> <tr> <td colspan="2" style="text-align: center;">4 150</td> </tr> <tr> <td colspan="2">5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you</td> </tr> <tr> <td colspan="2" style="text-align: center;">5 150</td> </tr> <tr> <td colspan="2">Provide the social security number of the account to which you want the amount on line 5 to be credited</td> </tr> <tr> <td colspan="2" style="text-align: center;">SSN of account to be credited 111-44-5555</td> </tr> <tr> <td colspan="2">6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.</td> </tr> <tr> <td colspan="2" style="text-align: center;">6 0</td> </tr> </table>			Work Location Street Address	City	State	Zip	1 Employer Federal ID # 33-12312312	1 Employer Name Davy Jones Boat Shop	2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2 Sandusky	3 Amount of income not taxable. Enter -0- for Reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable		3 0		4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)		4 150		5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you		5 150		Provide the social security number of the account to which you want the amount on line 5 to be credited		SSN of account to be credited 111-44-5555		6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.		6 0	
Work Location Street Address	City	State	Zip																											
1 Employer Federal ID # 33-12312312	1 Employer Name Davy Jones Boat Shop																													
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2 Sandusky																													
3 Amount of income not taxable. Enter -0- for Reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable																														
3 0																														
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)																														
4 150																														
5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you																														
5 150																														
Provide the social security number of the account to which you want the amount on line 5 to be credited																														
SSN of account to be credited 111-44-5555																														
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.																														
6 0																														

Tax Year 2024 – Form 10A Example 2

- Elizabeth will fill out the Calculation of Overpayment on Page 2.
- Elizabeth's employer will need to sign the Employer Certification.
- Elizabeth will need to sign Taxpayers Signature and mail to the PO BOX with her W-2.
- If Form 37 is paper filed and not E-Filed, she should mail the Form 37, Form 10A and all W-2s together.

Form 10-A

Name of employee shown on page 1 Elizabeth Swan	Employee's SSN 111-44-5555	Tax Year of Claim 2024
--	-------------------------------	----------------------------------

Calculation of Overpayment – Complete for Refund Claim Reasons 4 or 9

A. Refund/Credit Calculation

A 1 Total Wages from employee's W-2 Form	A-1	90,000	A-3 400
2 Enter name of municipality for which tax was withheld	A-2	Sandusky	
3 Amount of municipal tax withheld to the municipality indicated on line A-2			
4 List the complete address of the municipality where the employee physically performed the work or services. If the employee did not work within the limits of a municipality, skip lines A-5, A-6 and A-7, and enter -0- on line A-8	7536 Black Peral Rd Work location street address Sandusky, OH 44870	A-4 City, State, Zip Code	
5 Enter the amount of municipal taxable wages earned in the municipality indicated on line A-4	A-5	20,000	
6 Enter the tax rate of the municipality indicated on line A-4	A-6	1.25	
7 Tax due to municipality where employee physically worked. Multiply line A-5 by the tax rate on line A-6	A-7	250	
8 If the municipality indicated on line A-4 is a RITA municipality, enter the amount from line A-7; otherwise enter -0-	A-8	250	
9 Amount of over-withheld tax to be refunded or credited. Subtract line A-8 from line A-3. Amounts \$10 or less will not be refunded or credited. Enter total on Page 1, line 4.	A-9	150	

B. Employee's Home Address

The employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
--------------------------------	------	-------	-----

C. Employee's Employment Dates

If the employee is still employed, enter "n/a" as the date of separation.

Date of Hire	Date of Separation
--------------	--------------------

Employer Certification

Employer Representative's Explanation of Reason for Refund and Signature

The undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim with respect to time worked in the municipality withheld is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature Representative's Title Date Representative's Phone Number

Print Representative's Name Print Representative's Title Explanation of Reason for Refund (example—"taxpayer works from home 4 days")

Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the resident or workplace municipality and the Internal Revenue Service. I further understand that if this refund changes my RITA residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature Date Taxpayer's Daytime Phone Taxpayer's Evening Phone

To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:

Regional Income Tax Agency
PO Box 95422
Cleveland, OH 44101-0033

Helpful Hints for Better Processing

For all 10A forms:

- If required to file Form 37, mail together to 10A PO Box Address:

Regional Income Tax Agency
PO Box 95422
Cleveland, OH 44101-0033

- Attach all required documentation:
 - ✓ W2 forms
 - ✓ Employer certification
 - ✓ Logs of Days Worked Out
 - ✓ Birth Certificate, military or Visa documents, when applicable
 - ✓ Any related attachments or schedules
 - ✓ Any other relevant documents that support the refund claim

Helpful Hints for Better Processing

Form 37 Common Refund Mistakes

- Overpayment Refund/Credit split example
- Over withheld tax refund requested on Form 37 example

Tax Year 2024 – Form 37 Refund Example #1

12	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	▶	12	500
13	2024 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2024 tax year.	13	1,200	
14	Credit carried forward from 2023.	14	0	
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15	1,200	
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.	▶	16	0
17	If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT.	17	700	
18	Amount you want credited to your 2025 estimated tax.	18	500	
19	Amount to be refunded. 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	200	

- Taxpayer overpaid estimates in 2024.
- Overpayment exceeds needed estimate for 2025.
- Attempts to split the overpayment to credit needed estimate and refund the difference.

Tax Year 2024 – Form 37 Refund Example #1

12 TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).

▶ 12 500

13 2024 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2024 tax year.

13 1,200

14 Credit carried forward from 2023.

14 0

15 TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.

15 1,200

16 Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.

16 0

17 If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT.

17 700

18 Amount you want credited to your 2025 estimated tax.

18 500

19 Amount to be refunded. 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.

19 200

- System does not allow for split application of overpayment.
- When the return completes processing, the overpayment will be set up for refund, and will likely refund 100% of the credit available.

Tax Year 2024 – Form 37 Refund Example #1

- What to do instead? File Form 37 with Form 10A Claim #10 and allocate overpayment.
- 10As are manually processed internally and a RITA agent will complete the request.

10. **Refund of overpayment on account** if you have already filed Form 37 or you are not required to file. Employer certification is not required. ***This reason should not be selected if requesting a refund for taxes withheld by your employer.*** Use applicable reasons 1-9 for requests for taxes withheld by your employer.

Claim Summary – *Submit one claim per form. Please complete a separate 10A if multiple employers/municipalities exist.*

1 Employer Federal ID #	1	Employer Name
2 RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	2	
3 Amount of income not taxable. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are nottaxable	3	
4 Amount of over withholding claimed (Box A-9 on page 2 or Line 10 on page 3)	4	
5 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you	5	500
Provide the social security number of the account to which you want the amount on line 5 to be credited	SSN of account to be credited	
6 Net amount to be refunded. Subtract line 5 from line 4. Amounts \$10 or less will not be refunded.	6	200

Tax Year 2024 – Form 37 Refund Example #2

- Taxpayer is over withheld for residence tax.

Tax Year 2024 –

Form 37 Refund Example #2

5 a	Add Lines 4a and 4b.	5a	1,400	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b	1,400	
c	Enter the smaller of Line 5a or Line 5b.	5c	1,400	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	1,400	
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions).	7a	1,400	
b	Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	7b		
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)	8	2,800	
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	TAX DUE RITA BEFORE ESTIMATED PAYMENTS. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).	12	0	
13	2024 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2024 tax year.	13		
14	Credit carried forward from 2023.	14		
15	TOTAL CREDITS AND ESTIMATED PAYMENTS. Add Lines 13 and 14.	15		
16	Balance Due. 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 OVERPAYMENT .	17	1,400	
18	Amount you want credited to your 2025 estimated tax.	18		
19	Amount to be refunded. 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	1,400	

Withholding Refund **disallowed** on Form 37

- Taxpayer claims over withheld residence tax on line 7a in error, which overstates credits on line 8 and produces a negative number on line 9, indicating an overpayment.
- System disallows credit for any tax that exceeds the correct rates.
- Refund of over withholding cannot be filed on Form 37. It requires Form 10A.

Poll Question #4



Municipal income tax in Ohio is levied on:

- A. Residents
- B. Employees
- C. Net Profits
- D. All of the Above

**4th
Code Word
“Easy”**

Net Profit and Withholding Topics

Getting Down to
Business

2024 Business Updates

Agenda Topics

- NOL
- Withholding Rules
- HB33/718.021 Election
- Filing Mistakes/Corrections
- Tips for Worry-Free Filing
 - Including a look at the IRC 291 adjustment

Net Operating Loss Carryforwards

Expiration of 50%
NOL Phase In

Background

When HB5 was enacted, net operating loss carryforwards (NOLs) were standardized requiring all municipalities in Ohio that impose a tax to allow a 5-year NOL carryforward.



Net Operating Loss Carryforwards

Expiration of 50%
NOL Phase In

Looking Forward

Effective for tax years beginning in 2023, all RITA municipalities now allow a 5-year NOL carryover of:

100% of the unutilized and unexpired NOL

OR

100% of the adjusted federal taxable income (AFTI).

Net Operating Loss Carryforwards - exceptions

Expiration of 50%
NOL Phase In -
Looking Forward
with exceptions

- For tax years beginning in 2023, pre-HB5/Post Apportioned (aka City-specific) NOLs are NEARLY all expired.
- Two exceptions:
 - McDonald and/or Jewett for NOL's carried forward from tax years beginning prior to 1/1/17.
- Note: Prior to HB5 McDonald allowed a 10-year NOL and Jewett permitted a 7-year NOL.

Net Operating Loss Carryforwards - Estimates

Expiration of 50%
NOL Phase In –
100% usage
impact on
estimates

Looking Forward

- When making final 2024 projections or when deciding whether or not to make an extension payment, keep in mind taxpayers can use the full, unexpired NOL that is available.
- As a reminder, a taxpayer must make timely estimated payments equal to 100% of the prior year's liability or 90% of the actual tax due to avoid unpaid estimated income tax penalties and interest.

Form 27

1. INCOME PER ATTACHED FEDERAL RETURN
(per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 30), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)
- B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)
- C. ENTER EXCESS OF LINE 2A OR 2B
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)
- B. CHECK THE BOX WHEN USING DIFFERENT NET OPERATING LOSS AMOUNTS FOR DIFFERENT MUNICIPALITIES AND ATTACH YOUR NET OPERATING LOSSES WORKSHEET. SEE FORM 27 INSTRUCTIONS FOR 3Bi THROUGH LINE 4.
 - i. THIS LINE INTENTIONALLY LEFT BLANK
 - ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/18 UTILIZED IN THIS TAX YEAR
 - iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii))
- C. PERCENTAGE ALLOCABLE TO RITA
If Schedule Y, Page 4 is used
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX
(Line 3b(iii) multiplied by 3C (%))
5. MUNICIPAL INCOME TAX DUE (see Instructions)
NOTE: Must equal Schedule B on Page 2
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX
- B. AMOUNT OF PREVIOUS YEAR CREDIT
- C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)
7. A. BALANCE DUE (Line 5 less Line 6C) AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM
- B. OVERPAYMENT CLAIMED (If Line 6C exceeds Line 5 enter difference here and check the desired box)

(Cannot be split between refund and credit) Refund..... Credit.....

1	<input type="text"/> .00
Add 2A	<input type="text"/> .00
Deduct 2B	<input type="text"/> .00
2C	<input type="text"/> .00
► 3A	<input type="text"/> .00
► 3B	<input type="checkbox"/>
► 3B(ii)	<input type="text"/> .00
► 3B(iii)	<input type="text"/> .00
3C	<input type="text"/> %
► 4	<input type="text"/> .00
► 5	<input type="text"/> .00
6A	<input type="text"/> .00
6B	<input type="text"/> .00
► 6C	<input type="text"/> .00
► 7A	<input type="text"/> .00
7B	<input type="text"/> .00

NOL Example

Expiration of 50%
NOL Phase In

Example

In this example, we demonstrate a fact pattern where multiple municipalities are involved and how over the years they may have affected the NOL

EXAMPLE

NOL Example - NOL schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

NOL Example - Details

Example - McDonald

- McDonald allowed a 10-year NOL carryforward prior to HB5. This NOL was only allowed to offset McDonald's income.
- The McDonald-specific NOL was used up in 2021 to offset \$25,0000 income apportioned to McDonald. As a result, McDonald did not need to use any of the pre-apportioned, post-HB5 NOL until 2022.
- McDonald was subject to the 50% NOL limitation and therefore used a limited Loss in 2022.
- McDonald was able to offset all income in 2023 with the expiration of the phase - in
- McDonald has more NOL remaining available to use in 2024 than the other municipalities based on these facts.

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

McDonald Pre HB5/Post-Appportioned NOL			
Tax Year	Income/(Loss)	Loss Used in 2017	Loss Remaining toward 2021
2015	(75,000.00)	(65,000.00)	(10,000.00)
2016	(15,000.00)	0.00	(15,000.00)

McDonald Pre-HB5 NOL used in 2017 and 2021

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

McDonald Pre HB5/Post-Appportioned NOL			
Tax Year	Income/(Loss)	Loss Used in 2017	Loss Remaining toward 2021
2015	(75,000.00)	(65,000.00)	(10,000.00)
2016	(15,000.00)	0.00	(15,000.00)

NOL available to 2022 for McDonald = \$180,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

McDonald Pre HB5/Post-Appportioned NOL			
Tax Year	Income/(Loss)	Loss Used in 2017	Loss Remaining toward 2021
2015	(75,000.00)	(65,000.00)	(10,000.00)
2016	(15,000.00)	0.00	(15,000.00)

2022 Income = \$75,000

2022 NOL used by McDonald = \$37,500

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)

Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

McDonald Pre HB5/Post-Appportioned NOL

Tax Year	Income/(Loss)	Loss Used in 2017	Loss Remaining toward 2021
2015	(75,000.00)	(65,000.00)	(10,000.00)
2016	(15,000.00)	0.00	(15,000.00)

2023 Income = \$100,000

2023 NOL used by McDonald = \$100,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

McDonald Pre HB5/Post-Appportioned NOL			
Tax Year	Income/(Loss)	Loss Used in 2017	Loss Remaining toward 2021
2015	(75,000.00)	(65,000.00)	(10,000.00)
2016	(15,000.00)	0.00	(15,000.00)

NOL available to McDonald for 2024 = \$42,500

NOL Example - Details continued

Example

Fairborn

- Fairborn did not allow an NOL prior to HB5.
- Fairborn was also subject to the 50% NOL phase in limitation. The losses used in 2021 and 2022 reflect this limitation.
- Like McDonald, Fairborn was able to offset all income in 2023 with the expiration of the phase - in
- As a result, Fairborn has less NOL available to 2024 than McDonald, but more than Millersport.

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2021 Income= \$60,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

NOL used by Fairborn in 2021 = \$30,000

NOL available to Fairborn in 2022 = \$150,000 (\$180,000-\$30,000)

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2022 Income= \$75,000

NOL used by Fairborn in 2022= \$37,500

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2023 Income = \$100,000

2023 NOL used by Fairborn = \$100,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

NOL available to Fairborn in 2023= \$12,500

NOL Example - Details continued

Example

Millersport

- Millersport enacted its municipal tax effective 7/1/16. Since this was after the 1/1/16 cutoff date specified in the law, the 50% NOL limitation does not apply to Millersport. This means the full amount of available, unexpired NOL was allowed to be used to offset income earned in tax years 2018-2022.
- The taxpayer used \$60,000 of the \$180,000 NOL to offset income before apportionment to reduce the income to zero for Millersport in 2021.
- In 2022 \$75,000 of the NOL remaining, was utilized to offset income before apportionment to again reduce to zero for Millersport.
- This left \$45,000 in NOL to offset income in 2023 and that is what the taxpayer used
- As a result of these facts, there is no remaining NOL available to Millersport for 2024.

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2021 Income & NOL used = \$60,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2022 Income & NOL used = \$75,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2023 NOL used = \$45,000

NOL Example - NOL Schedule

All Municipalities (Post HB5/Pre-apportioned NOLs)					
Tax Year	Amount of Income/ NOL	McDonald Pre-HB5 Loss Utilized	McDonald Post-HB5 Loss Utilized	Fairborn Post-HB5 Loss Utilized	Millersport Post-HB5 Loss Utilized
2017	65,000.00	(65,000.00)			
2018	(100,000.00)				
2019	(50,000.00)				
2020	(30,000.00)				
2021	60,000.00	(25,000.00)		(30,000.00)	(60,000.00)
2022	75,000.00		(37,500.00)	(37,500.00)	(75,000.00)
2023	100,000.00		(100,000.00)	(100,000.00)	(45,000.00)
2024 Available			(42,500.00)	(12,500.00)	0.00

2024 NOL available = \$0

NOL Example Facts continued

Expiration of 50%
NOL Phase In

Example - 2024 Form 27 Assumptions

- AFTI 250,000
- Apportionment:
 - Fairborn=10%
 - McDonald =20%
 - Millersport=55%



NOL Example - Form 27

1. INCOME PER ATTACHED FEDERAL RETURN
(per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 11), 1065 (Sch. K - Analysis of Net Income (Loss), Page 6 - Line 1), 1041 (Line 17) or the equivalent)
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)
- B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)
- C. ENTER EXCESS OF LINE 2A OR 2B
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)

B. CHECK THE BOX WHEN USING DIFFERENT NET OPERATING LOSS AMOUNTS FOR DIFFERENT MUNICIPALITIES AND ATTACH YOUR NET OPERATING LOSSES WORKSHEET. SEE FORM 27 INSTRUCTIONS FOR 3Bii THROUGH LINE 4.
 - i. THIS LINE INTENTIONALLY LEFT BLANK
 - ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/18 UTILIZED IN THIS TAX YEAR
 - iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii))
- C. PERCENTAGE ALLOCABLE TO RITA
If Schedule Y, Page 4 is used
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX
(Line 3b(iii) multiplied by 3C (%))
5. MUNICIPAL INCOME TAX DUE (see Instructions)
NOTE: Must equal Schedule B on Page 2
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX

B. AMOUNT OF PREVIOUS YEAR CREDIT

C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)
7. A. BALANCE DUE (Line 5 less Line 6C) AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM

1	250,000.00
Add 2A	.00
Deduct 2B	.00
2C	.00
► 3A	250,000.00
► 3B	<input checked="" type="checkbox"/>
► 3B(ii)	42,500.00
► 3B(iii)	207,500.00
3C	85 %
► 4	202,750.00
► 5	2,680.00
6A	.00
6B	.00
► 6C	.00
► 7A	2,680.00

Example

- AFTI is \$250,000

NOL Example - Form 27

1. INCOME PER ATTACHED FEDERAL RETURN
(per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 11), 1065 (Sch. K - Analysis of Net Income (Loss), Page 6 - Line 1), 1041 (Line 17) or the equivalent)
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)
- B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)
- C. ENTER EXCESS OF LINE 2A OR 2B
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)
- B. CHECK THE BOX WHEN USING DIFFERENT NET OPERATING LOSS AMOUNTS FOR DIFFERENT MUNICIPALITIES AND ATTACH YOUR NET OPERATING LOSSES WORKSHEET. SEE FORM 27 INSTRUCTIONS FOR 3Bii THROUGH LINE 4.
 - i. THIS LINE INTENTIONALLY LEFT BLANK
 - ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/18 UTILIZED IN THIS TAX YEAR
 - iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii))
- C. PERCENTAGE ALLOCABLE TO RITA
If Schedule Y, Page 4 is used
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX
(Line 3b(iii) multiplied by 3C (%))
5. MUNICIPAL INCOME TAX DUE (see Instructions)
NOTE: Must equal Schedule B on Page 2
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX
- B. AMOUNT OF PREVIOUS YEAR CREDIT
- C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)
7. A. BALANCE DUE (Line 5 less Line 6C) AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM

1	250,000.00
Add 2A	.00
Deduct 2B	.00
2C	.00
► 3A	250,000.00
► 3B <input checked="" type="checkbox"/>	
► 3B(ii)	42,500.00
► 3B(iii)	207,500.00
3C	85 %
► 4	202,750.00
► 5	2,680.00
6A	.00
6B	.00
► 6C	.00
► 7A	2,680.00

Example

- AFTI is \$250,000
- Note the 3B box is checked
 - When multiple losses are used, the form will not follow the normal flow of calculations

NOL Example - Form 27

1. INCOME PER ATTACHED FEDERAL RETURN
(per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 11), 1065 (Sch. K - Analysis of Net Income (Loss), Page 6 - Line 1), 1041 (Line 17) or the equivalent)
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)
- B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)
- C. ENTER EXCESS OF LINE 2A OR 2B
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)

B. CHECK THE BOX WHEN USING DIFFERENT NET OPERATING LOSS AMOUNTS FOR DIFFERENT MUNICIPALITIES AND ATTACH YOUR NET OPERATING LOSSES WORKSHEET. SEE FORM 27 INSTRUCTIONS FOR 3Bii THROUGH LINE 4.
 - i. THIS LINE INTENTIONALLY LEFT BLANK
 - ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/18 UTILIZED IN THIS TAX YEAR
 - iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii))
- C. PERCENTAGE ALLOCABLE TO RITA
If Schedule Y, Page 4 is used
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX
(Line 3b(iii) multiplied by 3C (%))
5. MUNICIPAL INCOME TAX DUE (see Instructions)
NOTE: Must equal Schedule B on Page 2
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX

B. AMOUNT OF PREVIOUS YEAR CREDIT

C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)
7. A. BALANCE DUE (Line 5 less Line 6C) AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM

1	250,000.00
Add 2A	.00
Deduct 2B	.00
2C	.00
► 3A	250,000.00
► 3B	<input checked="" type="checkbox"/>
► 3B(ii)	42,500.00
► 3B(iii)	207,500.00
3C	85 %
► 4	202,750.00
► 5	2,680.00
6A	.00
6B	.00
► 6C	.00
► 7A	2,680.00

Example

- AFTI is \$250,000
- Note the 3B box is checked
 - When multiple losses are used, the form will not follow the normal flow of calculations
- On 3Bii enter the HIGHEST NOL amount being used

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

Largest NOL amount used goes to 3Bii.

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

Total Income Subject to Tax = Page 1, Line 4

202,750

NOL Example - Form 27 calculations

City Name	1) AFTI (Print Return- line 3A)	2) NOL Utilized	3) Income Subject to Apportionment	4) Apportionment Percentage	5) Income Subject to Tax 3) times 4)	6) Municipal Tax Rate	7) Tax due 5) times 6)
Fairborn	250,000	12,500	237,500	10%	23,750	0.02	475
McDonald	250,000	42,500	207,500	20%	41,500	0.02	830
Millersport	250,000	0	250,000	55%	137,500	0.01	1375

Total Tax Due = Page 1, Line 5

2,680

NOL Example - Form 27

1. INCOME PER ATTACHED FEDERAL RETURN
(per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 11), 1065 (Sch. K - Analysis of Net Income (Loss), Page 6 - Line 1), 1041 (Line 17) or the equivalent)
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)
- B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)
- C. ENTER EXCESS OF LINE 2A OR 2B
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)

B. CHECK THE BOX WHEN USING DIFFERENT NET OPERATING LOSS AMOUNTS FOR DIFFERENT MUNICIPALITIES AND ATTACH YOUR NET OPERATING LOSSES WORKSHEET. SEE FORM 27 INSTRUCTIONS FOR 3Bii THROUGH LINE 4.
 - i. THIS LINE INTENTIONALLY LEFT BLANK
 - ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/18 UTILIZED IN THIS TAX YEAR
 - iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii))
- C. PERCENTAGE ALLOCABLE TO RITA
If Schedule Y, Page 4 is used
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX
(Line 3b(iii) multiplied by 3C (%))
5. MUNICIPAL INCOME TAX DUE (see Instructions)
NOTE: Must equal Schedule B on Page 2
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX

B. AMOUNT OF PREVIOUS YEAR CREDIT

C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)
7. A. BALANCE DUE (Line 5 less Line 6C) AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM

1	250,000.00
Add 2A	.00
Deduct 2B	.00
2C	.00
► 3A	250,000.00
► 3B	<input checked="" type="checkbox"/>
► 3B(ii)	42,500.00
► 3B(iii)	207,500.00
3C	85 %
► 4	202,750.00
► 5	2,680.00
6A	.00
6B	.00
► 6C	.00
► 7A	2,680.00

Example

- Income on Line 4 (and Schedule B distribution) is \$202,750
- Tax Due on Line 5 (and Schedule B distribution) is \$2,680



RITA's Quick Tax Calc Tool provides taxpayers with

- A. A simple, quick tax calculation to compute effective tax rates and potential tax withholdings.
- B. Performs this calculation using either taxpayer estimated annual wages/W-2 or most recent paystub.
- C. All of the Above

5th
Code Word
“to”

H.B. 33 – Municipal Income Tax Provisions



NP & WH Impact

H.B. 33 – Municipal Income Tax Provisions

**Withholding,
Remote
Workers,
Net Profit
Return Impact**

Form 27 – ORC 718.021 Election

- Created an optional way for taxpayers to deal with the new reality of a remote workforce.



H.B. 33 – Municipal Income Tax Provisions

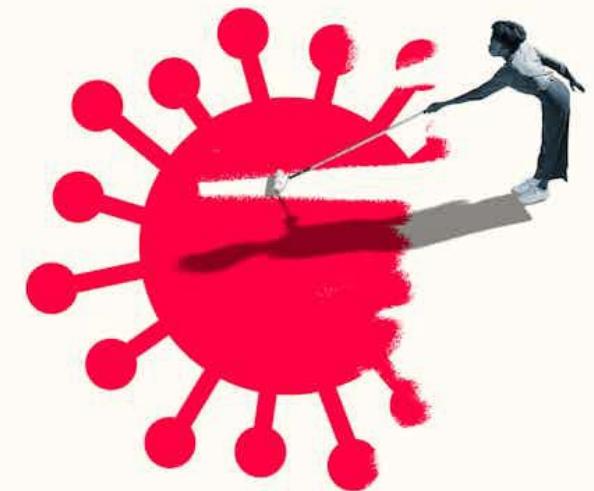
Withholding
&
Remote Workers

Expectations on withholding for remote workers

“.....
 **HIGH**
EXPECTATIONS
are the **KEY** to
EVERYTHING
”

Working From Home Tax Issues

- In response to the COVID-19 pandemic, Ohio law permitted employers to withhold municipal income tax from employee wages as if employees are working in the office, regardless of where they have been performing their work.
- That rule ended December 31, 2021.
- January 1, 2022 we returned to the “old” municipal income tax withholding rules (or did we?).



Working From Home Tax Issues

What Are The
“Old” Rules?

- Withhold where work is performed
- Occasional Entrant Rule
- Small Employer Rule



Working From Home Tax Issues

Old Rule –
Withhold Where
Work is
Performed

- Tax is due where work is performed.
- Day by day tracking of where work is being performed and withhold accordingly.



Working From Home Tax Issues

Old Rule- Occasional Entrant Rules

- Employee must perform services in an occasional entrant municipality for 20 days before the employer is required to withhold tax for that municipality for that employee.
- First 20 days, withhold for the *principal place of work* municipality.
- From *day 21 forward*, withhold tax for the occasional entrant municipality.



Working From Home Tax Issues

Old Rule- Small Employer Rule



- *Small Employer* – is a non-governmental employer that had a total revenue of less than \$500k in the preceding tax year.
- Small employers withhold only for the municipality of the employer's fixed location – without regard to the number of days employees spend working in any municipality.

Working From Home Tax Issues

Old Rules – New Schedules

- Fully Remote – withhold for the employee's residence municipality, at the full rate, and **file the form 11 as workplace** withholding.
- Fully In Office – withhold for the employee's place of business municipality, at the full rate, and **file the form 11 as workplace** withholding.



Tax Year 2024 – Form 11 Examples

Current Environment Illustration- 100% In Office

Employees Working Fully in the Office:

- 40 employees work in the Brecksville office 5 days a week

SECTION B SECTION B MUST BE COMPLETED. SECTION A MUST EQUAL SECTION B.
NEGATIVE AMOUNTS ARE NOT ACCEPTABLE.

CHECK HERE IF YOU HAVE ANY CHANGES TO YOUR
DISTRIBUTION AND COMPLETE SECTION B ON THIS FORM.

MUNICIPALITY

WORKPLACE WAGES

Brecksville

200,000.00

WORKPLACE TAX WITHHELD

4,000.00

RESIDENCE TAX WITHHELD

Tax Year 2024 – Form 11 Examples

Current Environment Illustration – 100% WFH

All Employees Working **Completely** Remote:

- 10 employees WFH in Brecksville
- 10 employees WFH in Garfield Heights
- 20 employees WFH in Shaker Heights

SECTION B SECTION B MUST BE COMPLETED. SECTION A MUST EQUAL SECTION B.
NEGATIVE AMOUNTS ARE NOT ACCEPTABLE.

CHECK HERE IF YOU HAVE ANY CHANGES TO YOUR
DISTRIBUTION AND COMPLETE SECTION B ON THIS FORM.

MUNICIPALITY	WORKPLACE WAGES	WORKPLACE TAX WITHHELD	RESIDENCE TAX WITHHELD
Brecksville	60,000.00	1,200.00	
Garfield Heights	40,000.00	800.00	
Shaker Heights	100,000.00	2,250.00	

Working From Home Tax Issues

Old Rules – New Schedules



- Hybrid schedules
 - Withholding day by day where work is performed.
 - Prorate wages between office and home, based on actual or expected schedules and withhold accordingly;

- For wages earned at home, the home municipality is treated like another work location, this is not courtesy residence withholding – it is a workplace withholding location.

Tax Year 2024 – Form 11 Examples

Current Environment Illustration - HYBRID

Employees Working Hybrid:

- 10 employees WFH in Brecksville 4 days and in the Brecksville office 1 day a week
- 10 employees WFH in Garfield Heights 4 days and in the Brecksville office 1 day a week
- 20 employees WFH in Shaker Heights 4 days and in the Brecksville office 1 day a week

SECTION B SECTION B MUST BE COMPLETED. SECTION A MUST EQUAL SECTION B.
NEGATIVE AMOUNTS ARE NOT ACCEPTABLE.

CHECK HERE IF YOU HAVE ANY CHANGES TO YOUR
DISTRIBUTION AND COMPLETE SECTION B ON THIS FORM.

MUNICIPALITY

WORKPLACE WAGES

Brecksville

88,000.00

WORKPLACE TAX WITHHELD

1,760.00

RESIDENCE TAX WITHHELD

Garfield Heights

32,000.00

640.00

Shaker Heights

80,000.00

1,800.00

H.B. 33 – Schedule Y Impact



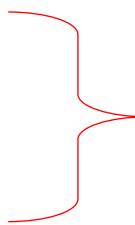
Apportioning

Municipal Income Tax Shifts- Form 27

Schedule Y Rules

2020

Existing apportionment rules applied.
WFH wages excluded from Schedule Y but property and sales still apportioned to WFH municipality.



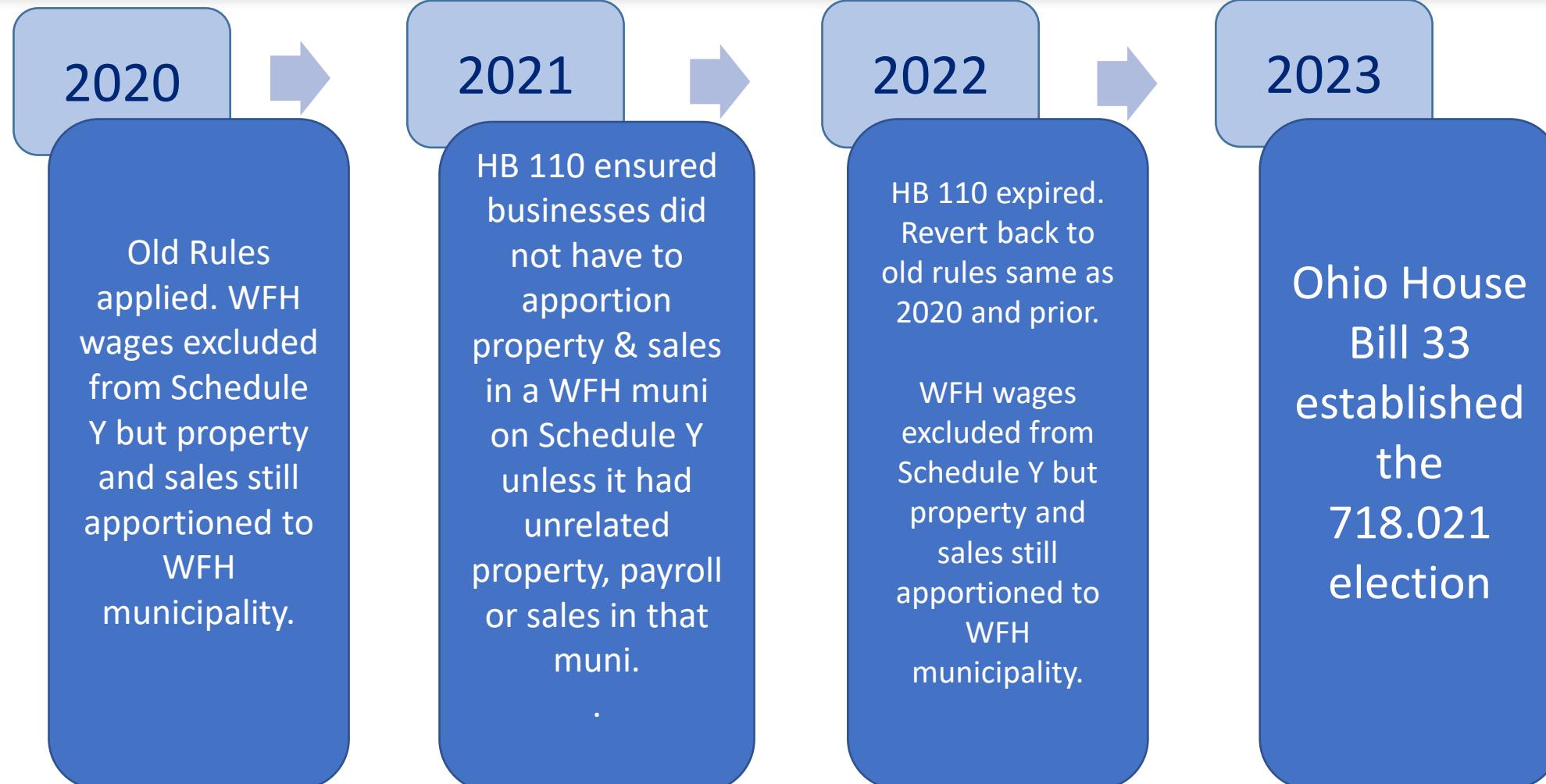
718.02(C)

As used in division (A)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

- (1) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:
 - (a) The employer;
 - (b) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;
 - (c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

Municipal Income Tax Shifts- Form 27

Schedule Y Rules



H.B. 33 – Municipal Income Tax Provisions

**Form 27 –ORC
718.021
Election –
Net Profit
Return Impact**

Form 27 –ORC 718.021 Election
Created an optional way for taxpayers to
deal with the new reality of a remote
workforce.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers

Allows businesses to apportion payroll, sales and property to a designated “reporting location”

vs.

the remote location where an employee is working.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers

Businesses may still choose to apportion to each location where remote work is performed.

Effective TY's ending on or after 12-31-23.

H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers



718.021(B)

... The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers:
Property

Schedule Y Property:

718.02(C)(1) For the purpose of division (A)(1) of section 718.02 of the Revised Code, the average original cost of any tangible personal property used by a ***qualifying remote employee or owner*** at that individual's ***qualifying remote work location*** shall be situated to that individual's ***qualifying reporting location***.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Workers: **Payroll**

Schedule Y Payroll:

718.02(C)(2) For the purpose of division (A)(2) of section 718.02 of the Revised Code, any wages, salaries, and other compensation paid during the taxable period to a ***qualifying remote employee or owner*** for services performed at that individual's ***qualifying remote work location*** shall be sitused to that individual's ***qualifying reporting location***



H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers:
Gross Receipts

Schedule Y Receipts:

718.02(C)(3) For the purpose of division (A)(3) of section 718.02 of the Revised Code, and notwithstanding division (D) of that section, any gross receipts of the business or profession from services performed during the taxable period by a ***qualifying remote employee*** or owner for services performed at that individual's ***qualifying remote work location*** shall be sitused to that individual's ***qualifying reporting location***.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Workers

Qualifying remote employee or owner means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

- The taxpayer has assigned the individual to a qualifying reporting location.
- The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Location

Qualifying remote work location means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer.

DEFINITION

H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Location

Qualifying remote work location may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Location

Reporting location means either of the following:

- A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;
- Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under section 718.03 of the Revised Code on qualifying wages paid to an employee for the performance of personal services at that location.



H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Location



Qualifying reporting location means one of the following:

- The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;
- If no reporting location exists in this state for an employee or owner under division (A)(4)(a) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Location



Qualifying reporting location means one of the following:

- If no reporting location exists in this state for an employee or owner under division (A)(4)(a) or (b) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers



- Election must be made in writing
- The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.
- 718.021 Election applies to every municipal corporation in which the taxpayer conducts business.

H.B. 33 – Municipal Income Tax Provisions

Form 27 -ORC 718.021 Election

Form
27

Regional Income Tax Agency
RITA Net Profit Tax Return

2023



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-NEC to avoid delays.

Check if: Initial RITA Return

No longer in 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

ORC 718.021 ELECTION:

BUSINESS: C CORPORATION PARTNERSHIP LLC

SMALL EMPLOYER:

S CORPORATION ESTATE TRUST

H.B. 33 – Municipal Income Tax Provisions

Form 27 -ORC 718.021 Election

FORM 27

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

ORC 718.021 ELECTION to apportion to qualifying reporting location. This box is checked from page 1.

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ _____	\$ _____	
TOTAL OF STEP 1.....	\$ _____	\$ _____	%
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.....			%
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			%

H.B. 33 – Municipal Income Tax Provisions

**Form 27 -ORC
718.021
Election –
Withholding
Form 17
Impact**

- The 718.021 election is NOT the only place you need to be concerned with letting RITA know about remote employees.
- A Work From Home (WFH) indicator has been added to the Form 17 for 2023.

H.B. 33 – Municipal Income Tax Provisions

Form 17 -WFH Indicator

5

Municipality

Workplace Wages

Workplace
Tax Rate %

Workplace Tax

Number of employees
at year end

Working from Home
(WFH) Indicator*

Municipality

Workplace Wages

Workplace
Tax Rate %

Workplace Tax

Number of employees
at year end

Working from Home
(WFH) Indicator*

Residence Tax

H.B. 33 – Municipal Income Tax Provisions

Why this matters:

- RITA is using this information to compare what is being reporting for payroll and net profit tax.
- Reasonableness is key.



H.B. 33 – Municipal Income Tax Provisions

Form 17 -WFH Indicator

	CITY NAME	TAX CHANGE	WFH	WAGES
	AVON	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9,985.66
	AVON LAKE	<input type="checkbox"/>	<input type="checkbox"/>	5,941.47
	BARBERTON	<input type="checkbox"/>	<input type="checkbox"/>	273,975.34
	BAY VILLAGE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	120,526.54
	BEACHWOOD	<input type="checkbox"/>	<input checked="" type="checkbox"/>	188,560.96
	BEDFORD	<input type="checkbox"/>	<input type="checkbox"/>	0.00
	BEDFORD HEIGHTS	<input type="checkbox"/>	<input type="checkbox"/>	2,462.96
	BEREA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	12,340.98
	BRECKSVILLE	<input type="checkbox"/>	<input type="checkbox"/>	354,743.59
	BROADVIEW HEIGHTS	<input type="checkbox"/>	<input type="checkbox"/>	150.50

H.B. 33 – Municipal Income Tax Provisions

Points
to

Keep in Mind



- Typically not everyone WFH
- If election made- we do NOT expect property or sales to WFH muni
- We do expect all PR, property and sales apportioned to qualifying reporting location
- Qualifying reporting location may or may not be RITA
- WFH muni may or may not be RITA

H.B. 33 – Municipal Income Tax Provisions

Net Profit and Remote Workers Example

EXAMPLE

- Consulting firm with an office in Brecksville & a storage unit in a township.
- Some employees work full time in Brecksville
- Some employees work hybrid based out of the Brecksville office.
 - Hybrid Employees work from their home in Shaker Heights doing consulting work.
 - Taxpayer will have workplace tax withholding in Brecksville and employee home municipalities (Shaker Heights) with the bulk of withholding in Brecksville.

H.B. 33 – Municipal Income Tax Provisions

If the taxpayer makes the 718.021 election:

FORM 27

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

ORC 718.021 ELECTION to apportion to qualifying reporting location. This box is checked from page 1.

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY Brecksville	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY GROSS ANNUAL RENTALS MULTIPLIED BY 8..... TOTAL OF STEP 1.....	\$ 1,000,000 \$ 72,000 \$ 1,072,000	\$ 1,000,000 \$ 0 \$ 1,000,000	93.2836%
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES.....	\$ 500,000	\$ 500,000	100%
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED.....	\$ 2,250,000	\$ 2,250,000	100%
STEP 4. TOTAL OF PERCENTAGES.....			293.2386%
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			97.7612%

➤ Schedule Y should include ALL applicable WFH wages, property and sales in Brecksville.

H.B. 33 – Municipal Income Tax Provisions

FORM 27

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

ORC 718.021 ELECTION to apportion to qualifying reporting location. This box is checked from page 1.

	A. LOCATED EVERYWHERE	B.RITA MUNICIPALITY Brecksville	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ 1,000,000	\$ 1,000,000	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ 72,000	\$ 0	
TOTAL OF STEP 1.....	\$ 1,072,000	\$ 1,000,000	93.2836 %
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES.....	\$ 500,000	\$ 450,000	90 %
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$ 2,250,000	\$ 2,025,000	100 %
STEP 4. TOTAL OF PERCENTAGES.....			283.2836 %
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			94.42787 %

	A. LOCATED EVERYWHERE	B.RITA MUNICIPALITY Shaker Heights	C. PERCENTAGE (B / A)
STEP 1. AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ 1,000,000	\$ 1,000	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ 72,000	\$ 0	
TOTAL OF STEP 1.....	\$ 1,072,000	\$ 1,000	0.9330 %
STEP 2. TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES.....	\$ 500,000	\$ 0	0 %
STEP 3. GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED	\$ 2,250,000	\$ 225,000	10 %
STEP 4. TOTAL OF PERCENTAGES.....			10.933 %
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			3.3644 %

If the taxpayer does not make the 718.021 election:

- There should be apportionment to Brecksville
- There should also be apportionment to the Shaker Heights for any property or sales in those municipality.

H.B. 33 – Municipal Income Tax Provisions

Net Profit and
Remote Workers

“
KEY
TAKEAWAYS
”

What does this mean for client returns?

- If making the election, make sure you are checking the 718.021 checkbox, WFH indicator on Form 17s and completing Schedule Y-1 when appropriate.
- Agents are looking at the accounts holistically to determine if the return data makes sense.
- If a client receives a notice, please respond.

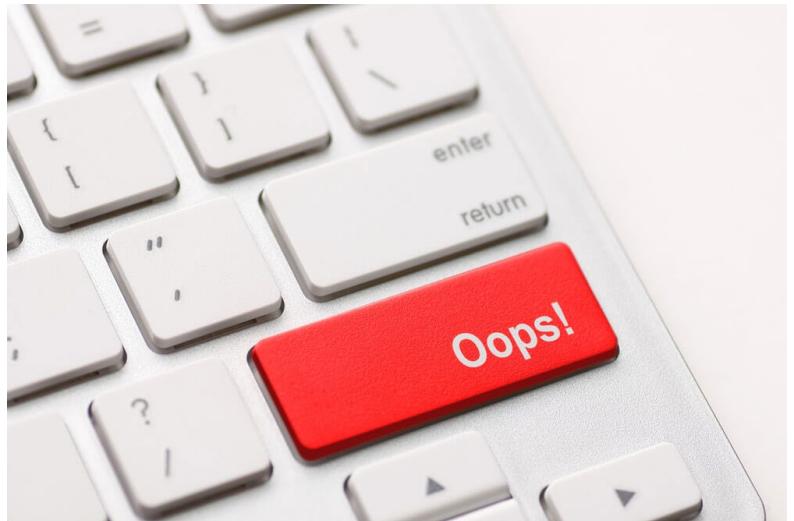
Poll Question #6



What percentage of the employees at your business now work primarily from home?

- A. None
- B. 10% - 19%
- C. 20% - 29%
- D. 30% - 39%
- E. More than 40%

**6th
Code Word
“File”**



Filing Mistakes / Corrections

Withholding Filing Mistakes / Corrections

<p>Form 17 Regional Income Tax Agency Reconciliation of Income Tax Withheld and W-2/1099-NEC Transmittal</p> <p>1 Tax Year: <input type="text"/></p> <p>Due on or before the last day of February of the following year.</p> <p>Fed. ID #: <input type="text"/></p> <p>Name: <input type="text"/></p> <p>Address #: <input type="text"/> Suite: <input type="text"/></p> <p>Street Name: <input type="text"/></p> <p>City: <input type="text"/></p> <p>State: <input type="text"/> Zip Code: <input type="text"/></p> <p>Period 2 Workplace Wages Workplace Tax Withheld Residence Tax Withheld</p> <p>January <input type="text"/> <input type="text"/> <input type="text"/></p> <p>February <input type="text"/> <input type="text"/> <input type="text"/></p> <p>March <input type="text"/> <input type="text"/> <input type="text"/></p> <p>April <input type="text"/> <input type="text"/> <input type="text"/></p> <p>May <input type="text"/> <input type="text"/> <input type="text"/></p> <p>June <input type="text"/> <input type="text"/> <input type="text"/></p> <p>July <input type="text"/> <input type="text"/> <input type="text"/></p> <p>August <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Sept <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Oct <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Nov <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Dec <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Total <input type="text"/> <input type="text"/> <input type="text"/></p> <p>3 Total number of W-2's enclosed: <input type="text"/></p> <p>Total number of 1099-NEC enclosed: <input type="text"/></p> <p>Total number of employees working in a RITA member municipality(ies) at year end: <input type="text"/></p> <p style="text-align: right;">IF THIS IS AN AMENDED RETURN CHECK HERE <input type="checkbox"/></p> <p style="text-align: right;">OUT OF BUSINESS</p> <p style="text-align: right;">MOVED OUT OF RITA</p>	<p>800.860.7482 TDD 440.526.5532 ritaohio.com</p> 
--	--



22222	a Employee's social security number	OMB No. 1545-0008				
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans	12a		
			13 <input type="checkbox"/> Statutory employee plan <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay	12b		
			14 Other	12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name



Withholding Filing Mistakes / Corrections

Discrepancies BEFORE Year End- Actions Needed

If a discrepancy is discovered BEFORE W2's are finalized:

- Amend incorrect Form 11(s) using Form 11A
- Ensure the corrected annual totals are reflected in the Form 17
- ... & W2's.



Withholding Filing Mistakes / Corrections

Discrepancies BEFORE Year End- Form 11A Basics

Form 11A is an amended withholding form that is completed by period for the incorrect munis.

- The Form 11A is required to be completed for each period that was originally filed incorrectly.
- The Form 11A should only list the municipalities that need to be corrected.

Withholding Filing Mistakes / Corrections

Discrepancies BEFORE Year End- Form 11A Basics

- A detailed explanation is required on page 2
 - Address where the wages were earned is required if the adjustment is for a municipality change.
 - Explanation as to why wages are being increased/reduced is required if the adjustment is for a wage change.
- Credit carry forward can only be used with in the same tax year as the adjustment is made
- Refund requests that are less than \$10 will not be issued.

Withholding Filing Mistakes / Corrections

**Discrepancies
BEFORE Year
End- Form
11A Basics**

When NOT to file a Form 11A

- Wage amounts were incorrect but tax was correct
- Reported correct tax amount as workplace when it should have been residence or vice versa.

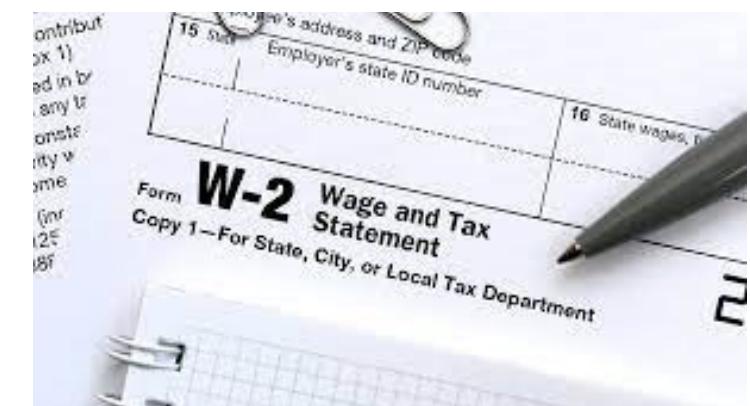
Withholding Filing Mistakes / Corrections

Discrepancies
AFTER Year
End: How to
determine
course of
action

If a discrepancy is discovered AFTER
W2's are finalized:

Is the discrepancy:

- The wrong muni withheld for or,
- The wrong amount



Withholding Filing Mistakes / Corrections

Discrepancies
AFTER Year End:
How to
determine
course of action

Who? ? What?
Why? How? ?
When? Where?

Answer the following question:

- Who is the withholding refund for?
 - Another municipality or the employee?
 - This will help determine which form need to be completed

This determines:

- What form needs to be completed
- When to issue a W2C
- When the employee should request the refund

Withholding Filing Mistakes / Corrections

Discrepancies
AFTER Year End:
How to
determine
course of action



What form needs to be completed?

- Form 11A (Amended Employer Withholding Form 11) will:
 - make corrections to the **employer** account
 - move money between RITA municipalities
 - post additional tax
 - refund back the company.
- Form 10A (Individual Request for Refund)
 - will NOT correct the employers account
 - allow for the employee to be refunded if they were incorrectly withheld on /over withheld.

Withholding Filing Mistakes / Corrections

Discrepancies
AFTER Year End:
How to
determine
course of action

WITHHOLDING TAX

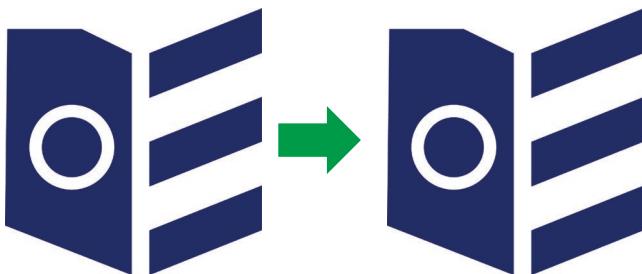


When to issue a W2C?

- Tax is owed to another municipality
- Amount of wages/tax that were originally reported is incorrect
- Company already corrected the discrepancies on the employee's end and is now looking to be reimbursed
 - Company has already paid the correct municipality or refunded the employee and is now looking to be reimbursed.

Withholding Filing Mistakes / Corrections

Wrong Muni
Corrections:
Workplace Tax-
RITA muni to RITA
muni



If the discrepancy is that the wrong muni withheld for workplace withholding RITA muni – different RITA muni

Form 11A needs to be completed to correct the original filings.

- If the original amount paid is correct, but the money needs to move between the RITA municipalities, DO NOT send in a payment with the Form 11A and request a refund for the same period.
- If there is a tax rate difference between the municipalities, use Form 11A to pay any additional tax or request a refund.
- W2Cs will need to be completed if the original W2s filed are incorrect.

Withholding Filing Mistakes / Corrections

Wrong Muni
Corrections:
Workplace Tax-
RITA muni to Non
RITA muni



If the discrepancy is that the wrong muni withheld for workplace withholding: RITA vs Non RITA

Form 11A needs to be completed to correct the original filings if the original payments received are due to a NON-RITA municipality.

- Address of the location where the wages were earned is required.
- W2Cs will need to be completed if the original W2s filed are incorrect.
- Refunds for workplace tax that was incorrectly withheld will be sent to the company. **The company is responsible for filing & paying the tax to the correct municipality.**

Withholding Filing Mistakes / Corrections

Discrepancies
AFTER Year End:
Individual
Refunds



When should the employee request the refund?

1. If the employee was withheld on for the incorrect tax rate
2. If the employee was withheld on for the incorrect residence location and that location is not a RITA municipality
3. If the employee was withheld on for residence tax and their residence municipality has a credit
4. If they worked in a NON-TAXING district
 - Ex. the employee worked in a township or they worked out of state.

Withholding Filing Mistakes / Corrections

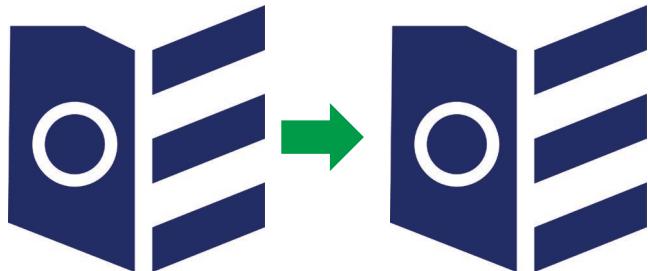
Form 10A -
Employee
Refund
Request
Form

Form 10A (Individual Request for Refund) needs to be completed to refund back the employee.



Withholding Filing Mistakes / Corrections

Wrong Muni
Corrections:
Residence Tax-
RITA muni to RITA
muni
Form 11A



If the discrepancy is for the wrong muni withheld for residence withholding.

- **Form 11A** needs to be completed to correct the original filings if both municipalities involved are RITA members
 - Address of the location where the employee lives is required
 - Form 17 & W2s will need to be corrected if the originals filed are incorrect.

Withholding Filing Mistakes / Corrections

Wrong Muni
Corrections:
Residence Tax-
RITA muni to Non-
RITA muni
Form 10A



If the discrepancy is for the wrong muni withheld for residence withholding – NON RITA.

- **Form 10A** is required if the payments received are due to a NON-RITA municipality or if the employee lives in a NON-TAXING district.
- The employee is entitled to the refund.
- Copy of W2 showing withholding for what was originally filed is required to be sent in with Form 10A.

Withholding Filing Mistakes / Corrections

Wrong Amount
Corrections:
Correct
municipality

If the discrepancy is for the wrong amount?

- If the amount is underpaid – file a Form 11A to pay the difference

If the amount is overpaid (versus over-withheld which was covered earlier); file a Form 11A to request a:

- Refund more than \$10.
- Credit within the same tax year as the adjustment being made.



The number of businesses filing a net profit return with RITA that have used the new RC 718.021 alternative apportionment method for remote workers is:

- A. 110
- B. 18,320
- C. 1,622
- D. 0

**7th
Code Word
“and”**

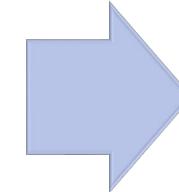


Tips for Worry-Free Filing

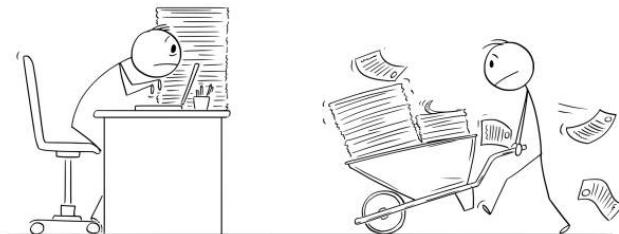
Tip for correspondence-free filing

Help us help you...
Tip #1

More Info
Upfront



Efficient
Processing



Examples: large wage
increase/decrease explanations,
missing distribution explanation, new
muni explanation .

Tip for correspondence-free filing

Help us help you...
Tip #2

Confirm JEDD or JEDZ distributions prior to filing returns.



Tip for correspondence-free filing

Help us help you...
Tip #2 cont

RITA Municipalities

Tax rates are included in each municipality's profile. A complete list is also available for download on the [Tax Rates Page](#).

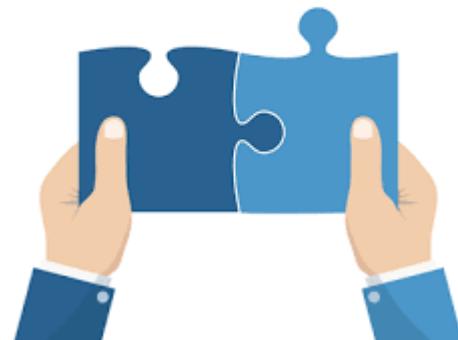
[RITA Member List](#)

[RITA JEDD, JEDZ and ENTPZ Member List](#)

Apple Creek-East Union Twp JEDD II	Clinton Grandview Heights JEDZ	Evans Farm JEDD	Milford JEDD III	Reminderville Twinsburg Twp JEDD
Bainbridge Twp. Aurora JEDD	Cuyahoga Falls Boston Twp JEDD	Ham Fair Twp JEDD I	Milford JEDD IV	Rush Twp Uhrichsville JEDD
Bainbridge-Solon JEDD	Dorr Street JEDD	Ham Fair TWP JEDD II	Milford JEDD V	Scioto Twp JEDD
Barnesville JEDD I	East Union Twp-Apple Creek JEDD	Ham Fair TWP JEDD III	Milford JEDD VI	Shalersville Twp JEDD
Barnesville JEDD II	Eaton JEDD	Harrison Twp JEDD	Milford JEDD VII	Sharon TWP JEDD
Beachwood East JEDD	Elyria JEDD	Holland Springfield Twp JEDZ	Norton Barberton JEDZ	Springfield Twp JEDD I
Beachwood West JEDD	Etna-Reynoldsburg JEDD 1	Macedonia Northfield Center JEDD	Orange Chagrin Highland JEDD	Violet Township-Canal Winchester JEDD
Boston Twp Peninsula JEDD	Etna-Reynoldsburg JEDD 2	Marengo-Bennington Twp. JEDD	Orange Township JEDD	Warrensville Heights JEDZ
Brimfield Tallmadge JEDD	Etna-Reynoldsburg JEDD 3	Medina Montville JEDD	Painesville Concord JEDD	Williamsburg JEDD
Butler County Annexation	Etna-Reynoldsburg JEDD 4	Milford JEDD	Perry JEDD	Xenia JEDD 1
Circleville-Pickaway Twp JEDD	Etna-Reynoldsburg JEDD 7	Milford JEDD II	Ravenna-Rootstown Twp JEDD	Youngstown Girard JEDZ

Tip for correspondence-free filing

Help us help you...
Tip #3



IRC §291 adjustments

§718.01(E)(10)

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (L)(2) of this section, is not a publicly traded partnership that has made the election described in division (D)(5) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except ...



IRC §291 adjustments

- The Ohio Revised Code §718.01(E)(10) requires partnerships and S-corporations to calculate their depreciation recapture as if these taxpayers were a C corporation.
- C corporations must make the IRC section 291 adjustment when calculating their depreciation recapture on the sale of a section 1250 asset.
- The portion of the gain classified for federal tax purposes as IRC section 1250 gain is taxable and is included in the net profit subject to apportionment.



The Section 291 Adjustment to 1250 Gains

1. Complete Lines 25a and 25b.
2. Subtract Line 26g from Line 25b.
3. On Schedule X, the taxpayer should have reduced the 1231 gains on assets held more than one year (Line 7) by 20% of the amount calculated in Step 2 above.
4. If the 1250 property was acquired after to 1986, the 291 add-back is 20% of 25b since Line 26g = 0.

<p>4797</p> <p>Department of Internal Revenue Name(s) of taxpayer</p> <p>1a. En... b. En... c. En...</p> <p>Part I</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>Part II</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>a. If t... b. Re...</p> <p>For Paper</p>	<p>Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 1231 and 280F(b)(2))</p> <p>Form 4797 (2023)</p> <p>OMB No. 1545-0184</p> <p>2023</p> <p>Attachment Sequence No. 27</p> <p>Identifying number</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">099-S (or</td> <td style="width: 10%;">1a</td> </tr> <tr> <td colspan="2">positions of</td> </tr> <tr> <td colspan="2">if MACRS</td> </tr> <tr> <td colspan="2">1b</td> </tr> <tr> <td colspan="2">1c</td> </tr> </table> <p>Conversions From Other Sources</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">(f) Cost or other basis, plus improvements and expense of sale</td> <td style="width: 10%;">(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)</td> </tr> <tr> <td>3</td> <td></td> </tr> <tr> <td>4</td> <td></td> </tr> <tr> <td>5</td> <td></td> </tr> <tr> <td>6</td> <td></td> </tr> <tr> <td>7</td> <td></td> </tr> </table> <p>Schedule K.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">The amount of gain on the</td> <td style="width: 10%;">8</td> </tr> <tr> <td>9</td> <td></td> </tr> </table> <p>Part III</p> <p>Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)</p> <p>19. (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A</td> <td style="width: 10%;">(b) Date acquired (mo., day, yr.)</td> </tr> <tr> <td>B</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>D</td> <td></td> </tr> </table> <p>These columns relate to the properties on lines 19A through 19D.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">20. Gross sales price <i>Note:</i> See line 1a before completing.)</td> <td style="width: 10%;">20</td> </tr> <tr> <td>21. Cost or other basis plus expense of sale</td> <td>21</td> </tr> <tr> <td>22. Depreciation (or depletion) allowed or allowable</td> <td>22</td> </tr> <tr> <td>23. Adjusted basis. Subtract line 22 from line 21.</td> <td>23</td> </tr> </table> <p>24. Total gain. Subtract line 23 from line 20</p> <p>25. If section 1245 property:</p> <ol style="list-style-type: none"> Depreciation allowed or allowable from line 22 Enter the smaller of line 24 or 25a <p>26. If section 1250 property: If straight line depreciation was used, enter 0- on line 26g, except for a corporation subject to section 291.</p> <ol style="list-style-type: none"> Additional depreciation after 1975. See instructions Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions Subtract line 26f from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e Additional depreciation after 1969 and before 1976 Enter the smaller of line 26c or 26d Section 291 amount (corporations only) Add lines 26b, 26e, and 26f <p>27. If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.</p> <ol style="list-style-type: none"> Soil, water, and land clearing expenses Line 27a multiplied by applicable percentage. See instructions <p>28. If section 1255 property:</p> <ol style="list-style-type: none"> Applicable percentage of payments excluded from income under section 126. See instructions Enter the smaller of line 24 or 29a. See instructions <p>Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">30. Total gains for all properties. Add property columns A through D, line 24</td> <td style="width: 10%;">30</td> </tr> <tr> <td>31. Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13</td> <td>31</td> </tr> <tr> <td>32. Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6</td> <td>32</td> </tr> </table> <p>Part IV</p> <p>Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">33. Section 179 expense deduction or depreciation allowable in prior years</td> <td style="width: 10%;">(a) Section 179</td> </tr> <tr> <td>34. Recomputed depreciation. See instructions</td> <td>(b) Section 280F(b)(2)</td> </tr> <tr> <td>35. Recapture amount. Subtract line 34 from line 33. See the instructions for where to report</td> <td>35</td> </tr> </table> <p>Form 4797 (2023)</p> <p>Page 2</p>	099-S (or	1a	positions of		if MACRS		1b		1c		(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	3		4		5		6		7		The amount of gain on the	8	9		A	(b) Date acquired (mo., day, yr.)	B		C		D		20. Gross sales price <i>Note:</i> See line 1a before completing.)	20	21. Cost or other basis plus expense of sale	21	22. Depreciation (or depletion) allowed or allowable	22	23. Adjusted basis. Subtract line 22 from line 21.	23	30. Total gains for all properties. Add property columns A through D, line 24	30	31. Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	32. Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	33. Section 179 expense deduction or depreciation allowable in prior years	(a) Section 179	34. Recomputed depreciation. See instructions	(b) Section 280F(b)(2)	35. Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35
099-S (or	1a																																																						
positions of																																																							
if MACRS																																																							
1b																																																							
1c																																																							
(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)																																																						
3																																																							
4																																																							
5																																																							
6																																																							
7																																																							
The amount of gain on the	8																																																						
9																																																							
A	(b) Date acquired (mo., day, yr.)																																																						
B																																																							
C																																																							
D																																																							
20. Gross sales price <i>Note:</i> See line 1a before completing.)	20																																																						
21. Cost or other basis plus expense of sale	21																																																						
22. Depreciation (or depletion) allowed or allowable	22																																																						
23. Adjusted basis. Subtract line 22 from line 21.	23																																																						
30. Total gains for all properties. Add property columns A through D, line 24	30																																																						
31. Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31																																																						
32. Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32																																																						
33. Section 179 expense deduction or depreciation allowable in prior years	(a) Section 179																																																						
34. Recomputed depreciation. See instructions	(b) Section 280F(b)(2)																																																						
35. Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35																																																						

IRC §291 adjustments

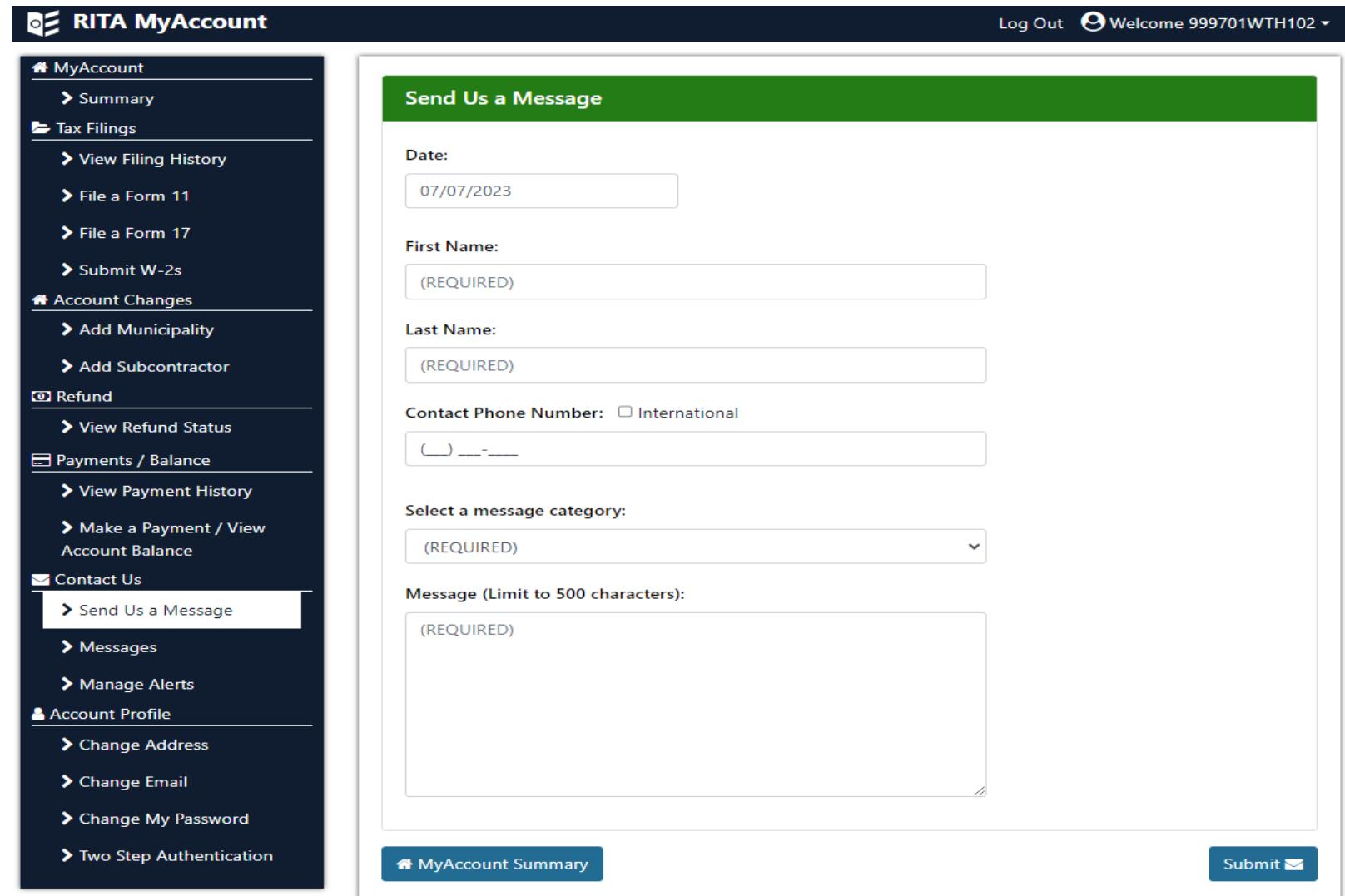
These columns relate to the properties on lines 19A through 19D.		Property A
20	Gross sales price (Note: See line 1a before completing.)	20 1,000,000
21	Cost or other basis plus expense of sale	21 500,000
22	Depreciation (or depletion) allowed or allowable	22 400,000
23	Adjusted basis. Subtract line 22 from line 21.	23 100,000
24	Total gain. Subtract line 23 from line 20	24 900,000
25	If section 1245 property:	
a	Depreciation allowed or allowable from line 22	25a
b	Enter the smaller of line 24 or 25a	25b
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.	
a	Additional depreciation after 1976. See instructions	26a
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c
d	Additional depreciation after 1969 and before 1976	26d
e	Enter the smaller of line 26c or 26d	26e
f	Section 291 amount (corporations only)	26f
g	Add lines 26b, 26e, and 26f	26g 0

To calculate the Section 291 Schedule X add-back do the following:

1. Complete lines 25a & 25b on Form 4797, Page 2, Part III to compute what the ordinary gain (Line 25b) would have been if the property was 1245 property instead of 1250 property. In the example, the 1245 gain (Line 25b) would be \$400,000;
2. From the 1245 gain you just calculated, subtract the gain reported on Line 26g. In the example, this would not make a difference (\$400,000 - \$0).
3. Reduce the Schedule X section 1231 gain adjustment by 20% of the difference calculated in Step 2. In the example, you would need to reduce the 1231 gains reported on Schedule X by \$80,000 (\$400,000 x 20%).

Website Tools – Send Us a Message

- Allows a taxpayer to ask questions and communicate via email with a RITA representative. Responses are often provided within the same day and required to be provided within 48 hours.



The image shows a screenshot of the RITA MyAccount website. The left side features a dark sidebar with a navigation menu. The 'Contact Us' section is expanded, showing 'Send Us a Message' as the selected option. The main content area is titled 'Send Us a Message' and contains several input fields: 'Date' (07/07/2023), 'First Name' (REQUIRED), 'Last Name' (REQUIRED), 'Contact Phone Number' (International checkbox, empty input field), 'Select a message category' (REQUIRED dropdown menu), and 'Message (Limit to 500 characters)' (REQUIRED text area). At the bottom are 'MyAccount Summary' and 'Submit' buttons.

RITA MyAccount

Send Us a Message

Date: 07/07/2023

First Name: (REQUIRED)

Last Name: (REQUIRED)

Contact Phone Number: International (____)

Select a message category: (REQUIRED)

Message (Limit to 500 characters): (REQUIRED)

MyAccount Summary **Submit**

Poll Question #8



The net operating loss carryforward period that is now uniform across all municipalities is:

- A. 3 Years
- B. 8 Years
- C. 5 Years
- D. 4 Years

**8th
Code Word
“Pay”**

Questions

Navigation Bar
↓



Q&A
←

RITA
REGIONAL INCOME TAX AGENCY

Presentation

RITA Annual Municipal Income Tax Update Webinar

January 24, 2025

RITA
REGIONAL INCOME TAX AGENCY

Audio Only

Live

Q&A

Audio will play through your computer
If you choose to listen via the phone, please dial
888-609-1607 followed by 891 820 86#

Type your question here (ctrl+q)

Materials

- 2025 RITA MUNI INCOME TAX UPDATE MASTER
- Muni Income Tax Guide for Residents version
- Understanding Estimated Taxes Final
- RITA Resources for Taxpayer Filing December 2024 Update

CPE Credit

Reminders

- If you didn't answer the polling questions *during* the webinar you may submit CPE verification sending "6 of the 8 Code Words" to communications@ritaohio.com
- To vouch for attendees at your office, email list(s) of attendees and their email addresses to: communications@ritaohio.com
- Certificates will be sent to compliant attendees via email by January 31st.



Survey

Survey

Navigation Bar
↓



← Survey

RITA
REGIONAL INCOME TAX AGENCY

▶ 2025 RITA Municipal Tax Webinar Survey

Presentation

Please rate today's webinar, RITA's Annual Municipal Tax Update, on a scale from 1 = Strongly Disagree to 5 = Strongly Agree.

1. Legislation and Litigation Update. The presenter understood and clearly articulated this subject.

1 = Strongly Disagree, 5 = Strongly Agree.

1
 2
 3
 4
 5

2. Individual Tax Updates. The presenters understood and clearly articulated this subject.

Audio will play through your computer
If you choose to listen via the phone, please dial
888-609-1607 followed by 891 820 86#

Q&A

Type your question here (ctrl+q) **Submit**

Materials

- [2025 RITA MUNI INCOME TAX UPDATE MASTER](#)
- [Muni Income Tax Guide for Residents](#)
- [Understanding Estimated Taxes Final](#)
- [RITA Resources for Taxpayer Filing December 2024 Update](#)

We're Social

Connect With Us



On Instagram

UNDER CONSTRUCTION



On Twitter
@ritaohio



On LinkedIn

linkedin.com/company/regional-income-tax-agency/

Thank You!

ritaohio.com

