

|   |                                 |       |
|---|---------------------------------|-------|
| Your social security number                               | Spouse's social security number |       |
| Your first name and middle initial                        | Last name                       |       |
| If a joint return, spouse's first name and middle initial | Last name                       |       |
| <b>CURRENT MAILING</b> address (number and street)        |                                 | Apt # |
| City, state, and ZIP code                                 |                                 |       |
| Daytime phone number                                      | Evening phone number            |       |

**Filing Status:**

- Single or Married Filing Separately  
 Joint

If you have an EXTENSION check here and attach a copy:  EXTENSION

If this is an AMENDED return, check here:   
 In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

**Residency Status in RITA Municipalities:**

- Full-Year  Part-Year  Non-Resident

**City/Village/Township of Residence - Required**

In the boxes below, indicate the physical location of your residence(s) for all of 2017 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 2017, list the effective date of the move into the city/village/township, 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 |
|----------------|-----------------------|---------|
| 1/1/2017       |                       |         |
|                |                       |         |

**Section A**

List all income from W-2 wages and W-2G winnings reported in 2017 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<br>Do not use staples, tape or glue | Column 1   | Column 2   | Column 3  | Column 4   | Column 5   | Column 6                |                       |                      |
|---|--|--|---|--|--|-------------------------|-----------------------|----------------------|
|   | W-2/W-2G Income<br>(see instructions for qualifying wages) | Local/City Tax Withheld for Workplace/Winning Municipality | Local/City Tax Withheld for Resident Municipality | Workplace/Winning Municipality<br>(City or village where you worked) | Resident Municipality<br>(City or village where you lived) | Dates Wages Were Earned |                       | Date of winnings     |
|   |  |  |   |  |  | From Date<br>MM/DD/YY   | Thru Date<br>MM/DD/YY | Date Won<br>MM/DD/YY |
|   |  |  |   |  |  |                         |                       |                      |
|   |  |  |   |  |  |                         |                       |                      |
|   |  |  |   |  |  |                         |                       |                      |
|   |  |  |   |  |  |                         |                       |                      |
|   |  |  |   |  |  |                         |                       |                      |
|   |  |  |   |  |  |                         |                       |                      |
|   |  |  |   |  |  |                         |                       |                      |

**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.

|   |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|
| <b>Totals</b>   |  |  |  |  |  |  |  |  |
|  <b>Caution</b> | Tax balances are due by <b>April 17, 2018</b> . Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes, please use the online eFile system at <a href="http://www.ritaohio.com">www.ritaohio.com</a> . It is easy to use, secure and will calculate your taxes immediately. |  |  |  |  |  |  |  |

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

|                                      |      |                                |           |
|--------------------------------------|------|--------------------------------|-----------|
| Your Signature                       | Date | Preparer's Name (Please Print) | Date      |
| Spouse's Signature if a joint return | Date | Preparer's Signature           | ID Number |

May RITA discuss this return with the preparer shown above?  Yes  No Preparer Phone #: \_\_\_\_\_

**Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the Instructions for Form 37 exemptions.**

**Section B**

|   |      |  |     |  |    |
|---|------|--|-----|--|----|
| <b>For NON W-2/ Schedule income</b><br>see Pages 3-5 before starting Section B.   | 1 a  | Total W-2/W-2G income from Page 1, Section A, Column 1.  | 1a  |  |    |
|   | b    | Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 29, Column 7. If less than zero, enter -0-. | 1b  |  |    |
|   | 2    | <b>Total taxable income.</b> Add Lines 1a and 1b.  | 2   |  |    |
|   | 3    | Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____   |     |  | 3  |
| <b>Withheld taxes</b><br>shown on your W-2 forms are reported on either Line 4a or 7a.  | 4 a  | Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. <b>Do not</b> enter estimated tax payments.                                  | 4a  |  |    |
|   | b    | Direct payments from Page 3, Schedule K, Line 37. <b>Do not</b> enter tax withheld from your wages and/or estimated tax payments on this line.   | 4b  |  |    |
|   | 5 a  | Add Lines 4a and 4b.   | 5a  |  |    |
|   | b    | Total tentative <b>credit</b> from Credit Rate Worksheet, Column E <b>located at the bottom of this page.</b> Your resident municipality's credit rate: _____                                | 5b  |  |    |
|   | c    | Enter the smaller of Line 5a or Line 5b.   | 5c  |  |    |
|   | 6    | Multiply Line 5c by the <b>credit factor</b> of your resident municipality from the tax table. Your resident municipality's credit factor: _____   | 6   |  |    |
| If your resident city/village has a <b>Credit Rate of 0%</b> ; enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the <b>Credit Rate Worksheet.</b>   | 7 a  | Tax withheld for your resident municipality from Page 1, Section A, Column 3. <b>Do not</b> enter estimated tax payments (see instructions).   | 7a  |  |    |
|   | b    | Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)  | 7b  |  |    |
|   | 8    | <b>Total credits allowable.</b> (Add Lines 6, 7a, and 7b.)   |     |  | 8  |
|   | 9    | Subtract Line 8 from Line 3.   | 9   |  |    |
|   | 10   | Tax on non-withheld wages from Page 3, Schedule K, Line 34.  | 10  |  |    |
|   | 11   | Tax on Schedule J Income from Page 3, Line 33, Column 7.   | 11  |  |    |
|   | 12   | <b>TAX DUE RITA AFTER WITHHOLDING.</b> Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions). ▶  |     |  | 12 |
| <b>Refunds:</b><br>To avoid delays in processing your refund, mail your return to the PO BOX address listed in the lower right hand corner of this page.<br><br>Refunds of tax withheld from your wages must be applied for on Form 10A.<br><br>Download Form 10A at <a href="http://www.ritaohio.com">www.ritaohio.com</a> | 13   | 2017 Estimated Tax Payments made to RITA. <b>Do not</b> enter tax withheld from your W-2s. <b>Only</b> include payments made for the 2017 tax year.  | 13  |  |    |
|   | 14   | Credit carried forward from 2016.  | 14  |  |    |
|   | 15   | <b>TOTAL CREDITS.</b> Add Lines 13 and 14.   |     |  | 15 |
|   | 16   | <b>Balance Due.</b> If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-. ▶  |     |  | 16 |
|   | 17   | If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter <b>OVERPAYMENT.</b>   |     |  | 17 |
|   | 18   | Amount you want <b>credited to your 2018 estimated tax.</b>  | 18  |  |    |
|   | 19   | Amount to be <b>refunded.</b> You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund.                      | 19  |  |    |
|   | 20 a | Enter <b>2018 estimated tax</b> in full (see instructions). Estimates are due 4/17/18, 6/15/18, 9/15/18 and 1/15/19. ▶   | 20a |  |    |
|   | b    | Enter first quarter estimate (1/4 of Line 20a).  | 20b |  |    |
|   | 21   | Subtract Line 18 from Line 20b.  |     |  | 21 |
|   | 22   | <b>TOTAL DUE</b> by April 17, 2018. Add Lines 16 and 21.   |     |  | 22 |

**Estimated Taxes (Line 20a):** If your estimated tax liability is \$200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your estimate or use Worksheet 2 in the instructions to calculate your estimate. **Note:** If Line 20a is left blank, RITA will calculate your estimate. Use Form 32-EXT to pay 6/15/18, 9/15/18 and 1/15/19 estimates.

**Credit Rate Worksheet (enter each wage separately):**

| A  | B  | C  | D                           | E   |
|--|--|--|-----------------------------|---|
| Wages/Income earned outside of resident municipality               | Credit Rate for resident municipality from tax table | Maximum credit (multiply Column A by Column B) | Workplace tax withheld/paid | Tentative Credit Enter lesser of Columns C or D |
|  |  |  |                             |   |
|  |  |  |                             |   |
|  |  |  |                             |   |
|  |  |  |                             |   |
| Enter amount from WORKSHEET L, Row 17, Column 7                    |  |  |                             |   |
| <b>Total Tentative Credit:</b> Enter on Section B, Line 5b, above. |  |  |                             |   |

Mail your return with W-2s and a copy of your federal schedules to:  
**With payment made payable to RITA:**  
 Regional Income Tax Agency  
 PO Box 6600  
 Cleveland, OH 44101-2004  
**Without payment:**  
 Regional Income Tax Agency  
 PO Box 94801  
 Cleveland, OH 44101-4801  
**Refund with an amount on Line 19:**  
 Regional Income Tax Agency  
 PO Box 89409  
 Cleveland, OH 44101-6409

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

- Go to Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.
- Go to Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

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

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

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

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

| Wages | Municipality | Tax Rate (see instructions) | Tax Due |
|-------|--------------|-----------------------------|---------|
|       |              |                             |         |
|       |              |                             |         |

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 34. \_\_\_\_\_

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

| Wages | Municipality | Tax Rate (see instructions) | Tax Due |
|-------|--------------|-----------------------------|---------|
|       |              |                             |         |
|       |              |                             |         |

Add Tax Due Column, enter total here. 35. \_\_\_\_\_

ENTER the amount from WORKSHEET L, Row 14, Column 7. 36. \_\_\_\_\_

Add Lines 34-36. Enter total on Page 2, Section B, Line 4b. 37. \_\_\_\_\_

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

Rows 13-14:  
Calculate the tax due on Non-W2 workplace income

Rows 16-17:  
Get credit for the tax paid in Row 14, Column 7

Enter amount from Row 14 Col 7 below on Page 3 Schedule K, Line 36

Enter amount from Row 17 Col 7 below on Page 2 Credit Rate Worksheet

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

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

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

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

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




# The Regional Income Tax Agency (RITA)


RITA collects and distributes income tax for the municipalities listed on Pages 7 and 8 of these instructions.


## Instructions for Form 37


*These instructions are only guidelines. The applicable municipal ordinances and rules and regulations take precedence.*

### General Information:

 **Online:** Access the RITA website at [www.ritaohio.com](http://www.ritaohio.com) to **eFile your return online free of charge**, view self-help videos, research frequently asked questions, download forms and access a fillable PDF version of Form 37.

 **Mail:** Returns filed by mail must be postmarked no later than April 17, 2018. See Required Documentation on Page 2 of these instructions for the documents that must be included with the return.

 **Phone:** For tax assistance, contact our offices toll free at 1.800.860.7482 or for TDD: 440.526.5332, **Monday-Friday 8am to 5pm**. Using our automated system 24 hours a day, you can verify the amount of estimated tax payments and credits on your account or make a payment by calling 1.800.860.7482. **Please visit [www.ritaohio.com](http://www.ritaohio.com) for extended phone hours, including weekends as the tax filing season approaches.**

 **In Person:** Free walk-in taxpayer assistance is provided for all taxpayers who are required to file for any RITA municipality. Agents are on-site to provide assistance. **Please visit [www.ritaohio.com](http://www.ritaohio.com) for walk-in office locations, hours and special announcements on extended hours, including weekends as the tax filing season approaches.**

### RITA Municipalities:

Each municipality has specific instructions or requirements for filing returns, reporting income and/or making estimated payments. Go to [www.ritaohio.com](http://www.ritaohio.com) for detailed information and click on the RITA Municipalities link (top banner). Next, select the applicable municipality. Use this resource for specific items that may apply to a RITA municipality. **NOTE:** Use Special Notes Starting Tax Year 2016 to calculate 2017 municipal income tax liabilities and your 2018 estimated tax liabilities.

### Filing Requirements:

If you were a resident of a RITA municipality during any part of the year, you must file a return with RITA unless you are eligible to file a Declaration of Exemption. A Declaration of Exemption form may be filed electronically or downloaded at [www.ritaohio.com](http://www.ritaohio.com). A non-resident must file Form 37 if the non-resident conducted business in a RITA municipality or earned wages in a RITA municipality and municipal income tax was not withheld, or was not properly withheld, from those wages. "Conducting business" means the non-resident earned self-employment, farm or rental income in a RITA municipality.

You may owe municipal income tax to both the municipality where you lived (your resident municipality) and to the municipality where you worked or conducted business (your work municipality). If you are a resident of a RITA municipality or a non-resident that conducted business in a RITA municipality, an annual return is required whether or not you have tax due. If you had no taxable income, complete a Declaration of Exemption form, available at [www.ritaohio.com](http://www.ritaohio.com).

### When to File:

File Form 37 by **April 17, 2018**. If you file after this date, you may be subject to penalties and interest.

### Extensions of Time to File:

It is not necessary to file a copy of your federal extension with RITA by April 17, 2018. If you have requested or received an extension to file your federal income tax return, your municipal income tax return is automatically extended as well. However, you must provide a copy of the federal extension with your tax year 2017 Form 37 on or before October 17, 2018. If you have not requested or received a federal extension you may receive an extension for the filing of your municipal income tax return by completing Form 32-EXT Estimated Income Tax and/or Extension of Time to File which is due on or before April 17, 2018. Form 32-EXT is available at [www.ritaohio.com](http://www.ritaohio.com). **An extension to file is not an extension to pay - the tax you owe is still due by April 17, 2018. Log-in to My Account or remit with Form 32-EXT to pay your tax balance due.**

Extensions of time to file have no effect on the due dates of the 2018 estimated taxes. If you file on an extension, your first 2018 estimated tax payment is still due April 17, 2018. If you file on an extension and you expect to owe estimated taxes for 2018, remit your first quarter estimated payment with Form 32-EXT by April 17, 2018.

### Refund or Credit:

Indicate whether you want an overpayment of your 2017 tax to be credited towards your 2018 estimate or refunded to you by entering the appropriate amount in Section B on Line 18 for a credit or Line 19 for a refund. If you are requesting a refund for:

- Overpayment of **Estimated Tax Payments:** complete Form 37.
- **Excess Payroll Withholding - Tax** (including tax withheld for a person under 18 years of age): complete Form 10A.
- **Employee Business Expenses, Form 2106:** complete Form 10A.
- Obtain forms at [www.ritaohio.com](http://www.ritaohio.com).

**NOTE:** Amounts \$10.00 or less will not be refunded. Refunds received from your work municipality may affect the tax due to your resident municipality.

### Deceased Taxpayer:

If a taxpayer died before filing a return for 2017, the taxpayer's spouse or personal representative may have to file a return for that taxpayer. The person who files the return must enter the word "Deceased," the deceased taxpayer's name, and the date of death in the applicable (primary or spouse) name box on the top of the return. If this information is not provided, it may delay the processing of the return.

### Penalty and Interest:

In accordance with municipality ordinances, penalty and interest will be imposed for failure to file a return and to pay taxes, including estimated taxes for the current tax year. See the instructions for Line 20a for the minimum estimated tax requirements. If your estimated payments are not equal to, or greater than, your prior year's total tax liability or 90% of your current year's total tax liability, you will be subject to penalty and interest charges.

### Name(s), Address and Social Security Number(s):

Print your name(s), address and social security number(s) within the boxes provided.

**Line 13 – Estimated Payments:** Add your 2017 estimated tax payments and enter the sum on Line 13. Do not include payments made in 2017 for a previous tax year.

**Line 14 – Credit from Prior Year:** Enter any credit from the prior year. You can verify the amount of estimated tax payments and credits on your account by logging into MyAccount at [www.ritaohio.com](http://www.ritaohio.com) or using the automated system 24 hours a day by calling 440.526.0900 or 1800.860.7482.

**Line 16 – Balance Due:** If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. If the amount is \$10.00 or less, enter -0-. **THE BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN.**

**ADDITIONALLY YOU MUST PAY AT LEAST 1/4 OF YOUR ESTIMATED 2018 TAX LIABILITY (SEE LINE 20).**

**Line 17 – Overpayments:** If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference on Line 17. **NOTE: LINE 17 MAY NOT BE SPLIT BETWEEN A CREDIT AND A REFUND.**

**Lines 18 and 19 – Credits and Refunds:** If you have an overpayment on Line 17 and you want your overpayment credited to 2018, enter the full amount from Line 17 on Line 18. If you want your overpayment refunded to you, enter the full amount from Line 17 on Line 19. Amounts \$10.00 or less will not be refunded.

**Line 20a – 2018 Estimated Taxes:** If you anticipate owing \$200 or more in municipal income tax, you must estimate your taxes and make quarterly payments as your income is earned. You may use the amount on Line 12 as your estimate. Otherwise, you may complete Worksheet 2 – Estimated Tax Computation (see below). If your estimated payments are either less than 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest.

If Line 20a is left blank, an estimate will be calculated by RITA and if the total amount is \$200 or more, you will receive a bill. If you fill in a total estimate less than \$200 on Line 20a, you will receive a bill.

If estimated payments are made on a joint account, and the taxpayers file separately for the subsequent year, the payments will remain on the account of the primary taxpayer from the joint account unless the amount to apply to each taxpayer's separate account is allocated in writing by the taxpayers.

**Worksheet 2 – Estimated Tax Computation:**

*If you are not a resident of a RITA municipality, skip to Line 9 of Worksheet 2.*

| Non-Resident Section: |  |
|-----------------------|--|
| 9.                    | Estimate your total income expected to be earned in a RITA municipality and not be withheld on by an employer.   |
| 10.                   | Multiply Line 9 by the RITA workplace municipality tax rate. If total is \$200 or more, enter this amount in Section B, Line 20a. If amount is less than \$200 and you would like to make estimated payments, enter total of Line 10 in Section B, Line 20a. |

**Line 20b – Estimated Taxes Due With Return:** Enter the first quarter 2018 estimate (1/4 of Line 20a) or full estimate (Line 20a).

**Payment:**

If you owe tax as shown on Line 22, please make check or money order for the amount due payable to RITA and attach the payment to the front of your return. A fee will be charged to your account for a dishonored check or a check/electronic debit that is unable to be processed. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by State Law.

**Schedule J Instructions:**

Use Schedule J to report net profits or net losses from operating a business as a sole proprietor; owning rental property; or operating a farm. Also use Schedule J if you have pass-through income from a partnership, S-Corp. or trust in your RITA Resident Municipality. If you are **not** a resident of a RITA municipality, **do not** report pass-through income from a partnership, S-Corp., or trust.

If you move between one RITA municipality and another, you will need to allocate your non-wage income and report that amount on Schedule J, and provide a separate worksheet listing effective dates of income allocation.

**RITA RESIDENTS WITH PASS-THROUGH INCOME ONLY:** Schedule P and Worksheet R supplement Schedule J and/or Worksheet L.

- Use Schedule P if pass-through income/loss was earned in any non-resident, taxing municipalities.
- Use Worksheet R if you are a resident of a RITA Municipality and you need to calculate the tax paid by the partnership to your RITA Resident Municipality.

**What Constitutes Net Profits:** Net profits shall be determined on the basis of the information used for federal income tax purposes, adjusted to the requirements of the ordinance of a RITA municipality. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for federal income tax purposes are generally not to be considered in arriving at net profits.

**How to Treat a Net Loss:** Generally, the portion of a net operating loss sustained in any taxable year, allocable to a RITA municipality, may be applied against the portion of the net profit of the succeeding year(s) allocable to the same RITA municipality until exhausted, but in no event for more than five (5) years. **There are municipalities that have exceptions to the five (5) year loss carry forward rule, see RITA Municipalities section at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.** No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocable to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be used to offset W-2 income.

| RITA Municipality Resident Section: |   |
|-------------------------------------|---|
| 1.                                  | Estimated total taxable income for 2018.  |
| 2.                                  | Multiply Line 1 by the 2018 resident municipality tax rate.   |
| 3.                                  | Tax expected to be withheld or paid to your work municipality.  |
| 4.                                  | Multiply each <b>separate</b> income earned outside your resident municipality by the Credit Rate of your resident municipality and provide the total here.   |
| 5.                                  | Multiply Line 3 or 4, whichever is less, by the Credit Factor of your resident municipality.  |
| 6.                                  | Tax expected to be withheld for resident municipality.  |
| 7.                                  | Add Lines 5 and 6.  |
| 8.                                  | Subtract Line 7 from Line 2. If total is \$200 or more, enter this amount in Section B, Line 20a. If amount is less than \$200 and you would like to make estimated payments, enter total of Line 8 in Section B, Line 20a. |



**Follow the column descriptions:**

- Use **Column 1** to report net profits or net losses applicable to **your RITA Resident Municipality ONLY**.
- Use **Column 2** to report net profits or net losses for **non-taxing** Municipalities ONLY. Multiple non-taxing municipalities should be combined to report one total for each Line of Column 2.
- Use **Columns 3-6** to report net profits or net losses from operating a business as a sole proprietor; owning rental property; or operating a farm applicable to all other taxing jurisdictions.

**Line 23:** List all income from Federal Schedule C. If you operate your business in more than one municipality, you must allocate your income between each applicable municipality in Columns 1 through 6. Attach additional copies of Schedule J if you need more columns. Also attach a copy of your Federal Schedule C and any supporting schedules. **Schedule C net profits may not be reduced by any additional allowable federal deductions, such as one-half self-employment tax.**

**Line 24 – Rental Income/Loss:** List all rental income/loss and/or income/loss from the production of an oil or gas well from Federal Schedule E, Part I as reportable for federal purposes. Attach a copy of your Federal Schedule E and any supporting schedules. If you have rental property located in a RITA municipality, you are considered to be engaged in a business activity and the net income is subject to tax whether or not you are a resident of a RITA municipality. If you own rental property in more than one municipality, each municipality should be listed separately in Columns 1-6 as applicable.

**If you own rental property and are a resident of a RITA municipality, you will be subject to the tax on the net income of such rental regardless of the location of that rental property.**

**Line 25 – Other Taxable Income (or Loss):** List all other non-W-2 income such as farm income/loss reported on Federal Schedule F, 1099 miscellaneous income not reported on Federal Schedule C, director fees, and ordinary gains and losses reported on Federal Form 4797. Make sure to put the amount earned in each municipality in the proper columns. Attach schedules detailing all amounts reported on this line.

**Line 26 – Pass-Through Income (Partnership/S-Corp./Trust Income/Loss):** For pass-through income earned in your **RITA Resident Municipality**, enter the total of partnership/S-Corp./trust income from Federal Schedule E in Column 1. For pass-through income earned in non-taxing locations, enter the total of partnership/S-Corp./trust income from Federal Schedule E in Column 2. If you are a **resident of a RITA municipality** and earned pass-through income in taxing municipalities other than your RITA Resident Municipality, complete **Schedule P**. If you are **not** a resident of a RITA municipality, you do not report pass-through income from a partnership, S-Corp., or trust.

**S-Corp. distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37. There are municipalities that have exceptions to this rule, see RITA Municipalities section at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.**

**Line 27 – Current Year Workplace Income/Loss:**

- For Columns 1-2, total Lines 23 through 26.
- For Columns 3 through 6, total Lines 23 through 25.
- For Column 7, add each total (Columns 1-6 across).

**Line 28 – Prior Year Loss Carry Forward:** If you are a resident of a RITA municipality and you reported an overall net loss for tax year 2016, then enter the allowable amount on Line 28, Column 7. **There are municipalities that have exceptions to the five (5) year loss carry forward rule, see RITA Municipalities section at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.**

**Line 29 – Net Resident Taxable Income:** Add Column 7, Line 26 and Line 27 and subtract Line 28. **NOTE:** Do not complete Lines 31, 32 and 33 if the workplace location is a non-RITA municipality.

**Calculate tax due on Workplace Income by completing Lines 30 through 33.**

**Line 30 – Workplace Loss Carry Forward:** If you had a net operating loss carry forward in your workplace municipality (the municipality in which your non-wage income was earned) from Tax Year 2016, place the allowable amount on this line. **NOTE:** A net operating loss carry forward can only offset a gain within the same workplace municipality. **There are municipalities that have exceptions to the five (5) year loss carry forward rule, see RITA Municipalities section at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.**

**Line 31 – Net Taxable Workplace Income:** Subtract Line 30 from Line 27 for Columns 3-6.

**Line 32 – Workplace Tax Rate:** If any of the municipalities listed in Columns 3 through 6 are **RITA municipalities**, enter the tax rate for each **RITA municipality** on Line 32 as provided in the Tax Table on Pages 7 and 8. If Line 31 is zero or less, do not enter a tax rate. **NOTE:** Do not complete Lines 32 and 33 if the workplace location is a non-RITA municipality.

**Line 33 – Municipal Tax Due RITA:**

- If Line 31 is a loss enter -0-, otherwise, multiply Line 31, Columns 3 through 6 by the corresponding tax rate on Line 32.
- If Line 33 is \$10.00 or less, enter -0-.
- For Column 7: Total Line 33, Columns 3 through 6 and enter on Page 2, Section B, Line 11.

**NOTE: If you are a resident of a RITA municipality, and your resident municipality allows credit for tax paid to other municipalities, fill out Worksheet L on Form 37, Page 4 to allocate schedule income/loss and calculate potential credit for your resident municipality.**

**Schedule K Instructions:**

**Line 34:** Complete Line 34 if you earned W-2 income in a RITA municipality from which no municipal income tax was withheld.

Multiply W-2 wages earned in a RITA municipality by the tax rate for that municipality. See the Tax Table on Pages 7 and 8 for the tax rates for RITA municipalities. **NOTE:** Do not use Line 34 if your wages were earned in your resident municipality. Enter the total tax due on Line 34 and on Page 2, Section B, Line 10.

**Line 35:** Complete Line 35 if you earned wages in a non-RITA municipality and you filed and paid the tax due to that municipality. Proof of payment may be required. Multiply W-2 wages earned in a non-RITA municipality by the tax rate for that municipality. Enter the tax rate of the non-RITA municipality on Line 35.

**Line 36:** Enter the amount from Worksheet L, Row 14, Column 7.

**Line 37:** Total Lines 34 through 36, and enter on Page 2, Section B, Line 4b. **NOTE:** Include Schedule K entries, Lines 34-35, on the Credit Rate Worksheet.

| RITA MEMBERS 2017-2018 TAX RATE TABLE |                 |                      |                     |
|---------------------------------------|-----------------|----------------------|---------------------|
| Municipality                          | TAX RATE LINE 3 | CREDIT FACTOR LINE 6 | CREDIT RATE LINE 5B |
| Mifflin                               | 0.01            | 0.00                 | 0.00                |
| Milan                                 | 0.01            | 0.00                 | 0.00                |
| Milford                               | 0.01            | 0.00                 | 0.00                |
| Milford Center                        | 0.01            | 0.00                 | 0.00                |
| Miller City                           | 0.01            | 1.00                 | 0.01                |
| Millersport                           | 0.01            | 0.00                 | 0.00                |
| Mineral City                          | 0.01            | 1.00                 | 0.01                |
| Minerva Park                          | 0.02            | 0.00                 | 0.00                |
| Mingo Junction                        | 0.02            | 1.00                 | 0.02                |
| Mogadore                              | 0.0225          | 1.00                 | 0.0225              |
| Moreland Hills                        | 0.01            | 0.00                 | 0.00                |
| Morral                                | 0.01            | 0.00                 | 0.00                |
| Mount Sterling                        | 0.01            | 0.00                 | 0.00                |
| Mount Victory                         | 0.01            | 0.00                 | 0.00                |
| Mt Healthy                            | 0.02            | 1.00                 | 0.016               |
| New Albany                            | 0.02            | 1.00                 | 0.02                |
| New Bavaria                           | 0.01            | 0.00                 | 0.00                |
| New Bloomington                       | 0.01            | 0.50                 | 0.01                |
| New Franklin                          | 0.02            | 1.00                 | 0.02                |
| New Richmond                          | 0.01            | 0.50                 | 0.01                |
| New Riegel                            | 0.01            | 1.00                 | 0.005               |
| New Washington                        | 0.015           | 1.00                 | 0.0075              |
| New Waterford                         | 0.01            | 0.50                 | 0.01                |
| Newburgh Heights                      | 0.02            | 0.00                 | 0.00                |
| Newcomerstown                         | 0.02            | 1.00                 | 0.02                |
| Newton Falls                          | 0.01            | 1.00                 | 0.01                |
| *Newtownsville                        | 0.01            | 0.00                 | 0.00                |
| Newtown                               | 0.01            | 1.00                 | 0.01                |
| Ney                                   | 0.01            | 0.00                 | 0.00                |
| Niles                                 | 0.02            | 1.00                 | 0.02                |
| North Canton                          | 0.015           | 1.00                 | 0.015               |
| North Lewisburg                       | 0.01            | 0.00                 | 0.00                |
| North Olmsted                         | 0.02            | 1.00                 | 0.02                |
| North Ridgeville                      | 0.01            | 0.10                 | 0.01                |
| North Robinson                        | 0.01            | 0.00                 | 0.00                |
| North Royalton                        | 0.02            | 1.00                 | 0.0125              |
| Northfield Village                    | 0.02            | 1.00                 | 0.02                |
| Norwalk                               | 0.015           | 1.00                 | 0.015               |
| Oak Hill                              | 0.005           | 0.00                 | 0.00                |
| Oakwood                               | 0.025           | 1.00                 | 0.025               |
| Oberlin                               | 0.025           | 1.00                 | 0.025               |
| Olmsted Falls                         | 0.015           | 0.50                 | 0.015               |
| Orange                                | 0.02            | 0.60                 | 0.015               |
| *Ostrander                            | 0.01            | 1.00                 | 0.01                |
| Ottawa                                | 0.01            | 0.00                 | 0.00                |
| Owensville                            | 0.01            | 0.00                 | 0.00                |
| Oxford                                | 0.02            | 1.00                 | 0.02                |
| Painesville                           | 0.02            | 1.00                 | 0.02                |
| Pataskala                             | 0.01            | 0.00                 | 0.00                |
| Patterson                             | 0.01            | 0.00                 | 0.00                |
| Peninsula                             | 0.02            | 1.00                 | 0.02                |
| Pepper Pike                           | 0.01            | 0.50                 | 0.01                |
| Perry                                 | 0.02            | 1.00                 | 0.02                |
| Piketon                               | 0.01            | 0.00                 | 0.00                |
| Plain City                            | 0.015           | 0.00                 | 0.00                |
| Pleasant Hill                         | 0.0075          | 0.00                 | 0.00                |
| Pleasantville                         | 0.01            | 0.00                 | 0.00                |
| Portage                               | 0.01            | 0.00                 | 0.00                |
| Powell                                | 0.0075          | 1.00                 | 0.0025              |
| Powhatan Point                        | 0.01            | 0.50                 | 0.01                |
| Quincy                                | 0.01            | 0.00                 | 0.00                |
| Ravenna                               | 0.025           | 1.00                 | 0.025               |
| Reminderville                         | 0.015           | 0.00                 | 0.00                |
| Reynoldsburg                          | 0.015           | 1.00                 | 0.015               |
| Reynoldsburg as of 7/1/2017           | 0.025           | 1.00                 | 0.025               |
| Richmond Heights                      | 0.0225          | 1.00                 | 0.0125              |
| Richwood                              | 0.01            | 0.00                 | 0.00                |
| Ridgeway                              | 0.005           | 0.00                 | 0.00                |
| Rio Grande                            | 0.015           | 1.00                 | 0.015               |
| Ripley                                | 0.01            | 1.00                 | 0.01                |
| Riverside                             | 0.015           | 1.00                 | 0.0075              |
| Rocky River                           | 0.02            | 1.00                 | 0.015               |
| Rossford                              | 0.0225          | 1.00                 | 0.0225              |
| Sabina                                | 0.01            | 0.50                 | 0.01                |
| Sabina as of 7/1/2017                 | 0.015           | 0.50                 | 0.015               |

| RITA MEMBERS 2017-2018 TAX RATE TABLE       |                 |                      |                     |
|---|-----------------|----------------------|---------------------|
| Municipality                                | TAX RATE LINE 3 | CREDIT FACTOR LINE 6 | CREDIT RATE LINE 5B |
| Saint Clairsville                           | 0.0075          | 0.50                 | 0.0075              |
| Saint Paris                                 | 0.01            | 0.00                 | 0.00                |
| Salineville                                 | 0.01            | 0.00                 | 0.00                |
| Sandusky                                    | 0.0125          | 0.00                 | 0.00                |
| Sardinia                                    | 0.01            | 0.00                 | 0.00                |
| Sebring                                     | 0.02            | 1.00                 | 0.02                |
| Seven Hills                                 | 0.025           | 1.00                 | 0.0165              |
| Shaker Heights                              | 0.0225          | 0.50                 | 0.01                |
| Shawnee Hills                               | 0.02            | 1.00                 | 0.0175              |
| Sheffield Lake                              | 0.02            | 0.50                 | 0.01                |
| Sheffield Village                           | 0.02            | 1.00                 | 0.02                |
| Sherwood                                    | 0.01            | 1.00                 | 0.01                |
| Silver Lake                                 | 0.02            | 1.00                 | 0.02                |
| Silverton                                   | 0.0125          | 0.00                 | 0.00                |
| *Smithfield                                 | 0.01            | 0.00                 | 0.00                |
| Solon                                       | 0.02            | 1.00                 | 0.02                |
| South Charleston                            | 0.01            | 1.00                 | 0.01                |
| South Charleston as of 1/1/2018             | 0.0125          | 1.00                 | 0.0125              |
| South Euclid                                | 0.02            | 0.75                 | 0.01                |
| South Solon                                 | 0.01            | 1.00                 | 0.005               |
| *South Vienna                               | 0.01            | 0.00                 | 0.00                |
| *St. Louisville                             | 0.01            | 0.00                 | 0.00                |
| Steubenville                                | 0.02            | 1.00                 | 0.02                |
| Stratton                                    | 0.01            | 1.00                 | 0.01                |
| Streetsboro                                 | 0.02            | 1.00                 | 0.02                |
| Strongsville                                | 0.02            | 0.75                 | 0.02                |
| Sugar Grove                                 | 0.0075          | 0.50                 | 0.0075              |
| Sugarcreek                                  | 0.015           | 1.00                 | 0.015               |
| Sunbury                                     | 0.01            | 0.00                 | 0.00                |
| Swanton                                     | 0.0125          | 0.5                  | 0.01                |
| Swanton as of 1/1/2018                      | 0.015           | 0.50                 | 0.01                |
| Sycamore                                    | 0.01            | 0.50                 | 0.01                |
| Talmadge                                    | 0.02            | 1.00                 | 0.02                |
| Thurston                                    | 0.01            | 0.00                 | 0.00                |
| Tiro  | 0.01            | 0.00                 | 0.00                |
| Tontogany                                   | 0.01            | 1.00                 | 0.01                |
| Toronto                                     | 0.02            | 1.00                 | 0.02                |
| Tremont City                                | 0.01            | 0.00                 | 0.00                |
| Trimble                                     | 0.01            | 0.00                 | 0.00                |
| Twinsburg                                   | 0.02            | 1.00                 | 0.02                |
| Uhrichsville                                | 0.0175          | 1.00                 | 0.0175              |
| Uhrichsville as of 7/1/2017                 | 0.02            | 1.00                 | 0.02                |
| University Heights                          | 0.025           | 1.00                 | 0.01                |
| Upper Arlington                             | 0.025           | 1.00                 | 0.025               |
| Urbancrest                                  | 0.02            | 1.00                 | 0.02                |
| Valley View (Cuyahoga County)               | 0.02            | 1.00                 | 0.02                |
| Valleyview (Franklin County)                | 0.01            | 0.00                 | 0.00                |
| Valleyview (Franklin County) as of 1/1/2018 | 0.00            | 0.00                 | 0.00                |
| Vermilion                                   | 0.015           | 1.00                 | 0.005               |
| Wadsworth                                   | 0.014           | 1.00                 | 0.01                |
| Wakeman                                     | 0.01            | 0.00                 | 0.00                |
| Waterville                                  | 0.02            | 1.00                 | 0.015               |
| Waynesville                                 | 0.005           | 0.00                 | 0.00                |
| Wellington                                  | 0.01            | 0.00                 | 0.00                |
| Wellston                                    | 0.01            | 1.00                 | 0.01                |
| Wellsville                                  | 0.01            | 0.00                 | 0.00                |
| Wellsville as of 1/1/2018                   | 0.015           | 0.50                 | 0.015               |
| West Elkton                                 | 0.01            | 1.00                 | 0.01                |
| West Lafayette                              | 0.015           | 1.00                 | 0.015               |
| West Mansfield                              | 0.01            | 0.00                 | 0.00                |
| Westlake                                    | 0.015           | 1.00                 | 0.015               |
| Weston                                      | 0.01            | 0.00                 | 0.00                |
| Wickliffe                                   | 0.02            | 1.00                 | 0.02                |
| Williamsburg                                | 0.01            | 1.00                 | 0.01                |
| Willoughby                                  | 0.02            | 1.00                 | 0.02                |
| Willoughby Hills                            | 0.02            | 1.00                 | 0.015               |
| Willowick                                   | 0.02            | 0.875                | 0.02                |
| Willshire                                   | 0.01            | 0.00                 | 0.00                |
| Wintersville                                | 0.01            | 1.00                 | 0.01                |
| Woodmere                                    | 0.025           | 1.00                 | 0.025               |
| Woodstock                                   | 0.01            | 0.00                 | 0.00                |
| Worthington                                 | 0.025           | 1.00                 | 0.025               |
| Yellow Springs                              | 0.015           | 1.00                 | 0.015               |
| Youngstown                                  | 0.0275          | 1.00                 | 0.0275              |

\*Newtownsville Tax Effective 1/1/2017

\*Ostrander Tax Effective 1/1/2017

\*Smithfield Tax Effective 1/1/2017

\*South Vienna Tax Effective 1/1/2017

\*St. Louisville Tax Effective 1/1/2017

\*This table reflects rate information as of 12/14/2017. Any changes after this date will be reflected at [www.ritaohio.com](http://www.ritaohio.com)\*