

The Regional Income Tax Agency (RITA)

For the most up to date list of municipalities that RITA collects for and their tax rates please visit ritaohio.com/TaxRatesTable. If you do not have internet access you can contact our Customer Service department for this information at 1.800.860.7482 ext. 5002.

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 ritaohio.com to **FastFile or eFile your return online free of charge**, 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 15, 2020. 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 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 ritaohio.com for walk-in office locations, hours and special announcements on extended hours, including weekends as the tax filing season approaches.**

RITA Municipalities:

RITA member municipalities may have specific instructions or requirements for filing returns, reporting income and/or making estimated payments. Go to ritaohio.com and click on the RITA Municipalities link. 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 2019 municipal income tax liabilities and your 2020 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. An **Exemption** form may be filed electronically or downloaded at 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 are a resident of a RITA municipality and you had no taxable income, complete an **Exemption** form, available at ritaohio.com.

When to File:

File Form 37 by **April 15, 2020**. 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 15, 2020. 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 2019 Form 37 on or before October 15, 2020. 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 EST-EXT Estimated Income Tax and/or Extension of Time to File which is due on or before April 15, 2020. Form 32 EST-EXT is available at ritaohio.com. **An extension to file is not an extension to pay - the tax you owe is still due by April 15, 2020. Log in to My Account or remit with Form 32 EST-EXT to pay your tax balance due.**

Extensions of time to file have no effect on the due dates of the 2020 estimated taxes. If you file on an extension, your first 2020 estimated tax payment is still due April 15, 2020. If you file on an extension and you expect to owe estimated taxes for 2020, remit your first quarter estimated payment with Form 32 EST-EXT by April 15, 2020.

Refund or Credit:

Indicate whether you want an overpayment of your 2019 tax to be credited towards your 2020 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.
- Obtain forms at ritaohio.com.

NOTE: State Law mandates that 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 2019, 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 municipal 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.

Amended Returns:

If you are filing an amended return, check the appropriate box. State why you are filing an amended return in the space provided or attach documentation to the Form 37.

Column 2: Enter the total amount of local/municipal income tax withheld from your wages/winnings for the municipality where you worked or won. **Do not include any school district taxes withheld from your wages.** If you work out of state, you may be subject to local county tax. Generally, no credit is given for county taxes paid. However, there are some municipalities that may allow a credit for payment of out of state county taxes. Please see RITA Municipalities section at ritaohio.com for detailed municipality information.

Column 3: Enter the residence tax your employer withheld from your wages for the municipality where you lived, if any. **Do not include any school district tax withheld from your wages.** If you work out of state, you may be subject to local county tax. Generally, no credit is given for county taxes paid. However, there are some municipalities that may allow a credit for payment of out of state county taxes. Please see RITA Municipalities section at ritaohio.com for detailed municipality information.

Column 4: Indicate the name of the municipality where you physically worked, or won. This information may appear on your W-2/W-2G form(s).

Column 5: Indicate the name of the municipality where you lived.

Column 6: If your wages were not earned throughout the entire calendar year, or you moved, indicate the from/through dates in which the wages were earned. If you had lottery/gambling winnings, enter the date of winnings shown in Box 2 of your form W-2-G.

Section B – Tax Calculation:

If you have non W-2 income to report or owe tax to a RITA municipality other than your resident municipality, complete Schedules J, K, and/or P before you complete Section B. **Section B, Lines 1 through 9 do not apply to taxpayers who were not RITA residents at any time during the tax year, and who are completing Schedules J and/or K.**

Line 1a – Total W-2/W-2G Wages: Enter your total W-2 wages and W-2G winnings from Section A, Column 1.

Line 1b – Income from Schedule J: If you operate a business as a sole proprietor, own rental property, operate a farm and/or you are a partner in a partnership or shareholder in a Subchapter S-Corp., enter the total of your taxable income not reported on a W-2 form from Schedule J, Line 29. If the amount on Schedule J, Line 29 is negative, enter -0- on this line. *See the RITA Municipalities section at ritaohio.com for detailed municipality Subchapter S-Corp. treatment.*

Line 3: Multiply Line 2 by the Tax Rate of your resident municipality. Tax Rates can be found online at ritaohio.com.

Line 4a – Tax Withheld for Workplace Municipality: Enter the total tax withheld from Section A, Column 2. Do not include withholding for your resident municipality or school district on this line.

Line 4b – Direct Payments from Schedule K: Enter the amount from Schedule K, Line 37, if applicable. **DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY ON LINE 4B. ESTIMATED PAYMENTS ARE REPORTED ON LINE 13.**

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.

Line 5b – Credit Rate: Use the [Credit Rate Worksheet](#) on Page 2 of Form 37 or a separate sheet of paper to calculate your tentative credit on Line 5b.

- **Column A:** List each separate W-2/W-2G income earned outside your resident municipality (from Section A, Column 1). **NOTE:** If a wage was not fully withheld at the tax rate of the workplace municipality, your credit may be further limited.
- **Column B:** List the Credit Rate for your resident municipality. The Credit Rate for your resident municipality can be found at www.ritaohio.com.
- **Column C:** Multiply each separate W-2 or W-2G income by your resident municipality's Credit Rate from Column B. These are the maximum amounts of tax paid to your work municipality for which your resident municipality gives you credit.
- **Column D:** List the work municipality tax actually paid or withheld.
- **Column E:** Take the smaller of the two amounts from Column C or D and enter the amount in Column E. If applicable, enter amount from Worksheet L, Row 17, Column 7 in the 2nd last row. **Total Column E and place the total in Page 2, Section B, Line 5b.**

Line 5c: Enter the lesser amount from Line 5a or 5b (enter the smaller amount).

Line 6: Multiply Line 5c by the Credit Factor of your resident municipality. The Credit Factor for your resident municipality can be found online at www.ritaohio.com.

Line 7a – Tax Withheld for Resident Municipality: Enter the amount of tax withheld by your employer for your resident municipality, if any (do not include any school district tax). For wages earned outside the resident municipality, **Line 7a should not exceed the product of those wages times the resident municipality tax rate, minus the credit as calculated on Line 6.** (If Line 7a ~~does exceed~~ this amount, complete Form 10A to apply for a refund or credit.)

Line 7b – Tax Paid by Partnerships/S-Corporations/Trusts to Your RESIDENT MUNICIPALITY: Use Worksheet R on page 5 of the Form 37 to calculate the allowable credit for tax paid by the entity to your RITA Resident Municipality.

To receive credit for net profit taxes paid by partnerships, S-Corps or Trusts, include a copy of page 2 your Federal Schedule E, and a list of municipalities paid.

Line 8: Add Lines 6, 7a and 7b. Enter the results on Line 8.

Line 9: Subtract Line 8 from Line 3. Enter the results on Line 9.

Line 10: Enter any tax due to a RITA municipality from Schedule K, Line 34.

Line 11: Enter any tax due to a RITA municipality from Schedule J, Line 33.

Line 12 – Total Tax Due RITA: Add Lines 9, 10 and 11. Enter the results on Line 12. **If Line 12 is less than zero, your employer may have overwithheld tax on your W-2 form.** 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.**

Line 13 – Estimated Payments: Add your 2019 estimated tax payments and enter the sum on Line 13. Do not include payments made in 2019 for a previous tax year.

Line 23: List all income/loss 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/Loss (Partnership/S-Corp./Trust): 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 the S-Corp. Rules for RITA Member Municipalities list at ritaohio.com or search the RITA Municipalities section at 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 Carryforward: If you are a resident of a RITA municipality and you reported an overall net loss for tax year 2017, use the **Resident Municipality Loss Carryforward Worksheet** on Page 6 of Form 37 to calculate the amount to report on Line 28, Column 7. Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years. For losses incurred in tax years 2017, 2018, 2019, 2020 and 2021, only 50% of the carried forward loss may be deducted in each subsequent year. **There are municipalities that have exceptions to the five (5) year loss carryforward rule for losses incurred prior to 2017, see RITA Municipalities section at ritaohio.com for detailed municipality information. For municipalities that enacted a new municipal income tax on or after January 1, 2016, a net operating loss is not required to be phased-in and may be carried forward for 5 years.**

Line 29 – Net Resident Taxable Income: Add Column 7, Line 26 and Line 27 and subtract Line 28.

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

Line 30 – Workplace Loss Carryforward: If you had a net operating loss carryforward in your workplace municipality (the municipality in which your non-wage income was earned) from Tax Year 2018, use the **Workplace Loss Carryforward Worksheet** on Page 6 of Form 37 to calculate the amount to report on Line 30, Columns 3-6. **NOTE:** A net operating loss carryforward in a workplace municipality can only offset a gain within the same workplace municipality. Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years. For losses incurred in tax years 2017, 2018, 2019, 2020 and 2021, only 50% of the carried forward loss may be deducted in each subsequent year. **There are municipalities that have exceptions to the five (5) year loss carryforward rule for losses incurred prior to 2017, see RITA Municipalities section at ritaohio.com for detailed municipality information. For municipalities that enacted a new municipal income tax on or after January 1, 2016, a net operating loss is not required to be phased-in and may be carried forward for 5 years.**

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

NOTE: Do not complete Lines 32 and 33 if the workplace location is a non-RITA municipality.

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. Tax rates can be found at www.ritaohio.com. If Line 31 is zero or less, do not enter a tax rate.

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. Go to ritaohio.com 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 on the bottom of Page 2.

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	
CURRENT MAILING 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 2019 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 2019, 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/ Townshp	Address
1/1/2019		

Section A

List all income from W-2 wages and W-2G winnings reported in 2019 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
Totals	0	0	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, 2020 . 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.

_____ 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

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 return 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

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		Total taxable income. 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
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		
	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		
	b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b		
	c	Enter the smaller of Line 5a or Line 5b.	5c		
6		Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6		
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
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
13		2019 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2019 tax year.	13		
14		Credit carried forward from 2018.	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 2020 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 2020 estimated tax in full (see instructions). Estimates are due 4/15/20, 6/15/20, 9/15/20 and 1/15/21.	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, 2020. 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 EST-EXT to pay 6/15/20, 9/15/20 and 1/15/21 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				
Total Tentative Credit: 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.

SCHEDULE J		SUMMARY OF NON W-2 INCOME (For Columns 3-6, Enter City/Village/Township Where Earned)						Note: Special Rules may apply for S-Corp. distributions. See RITA Municipalities at ritahq.com.
Please see Pages 5-8 of the instructions. Print the name of each location (city/village/township) where income/loss was earned in the appropriate boxes.		COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 NON-TAXING LOCATION	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
		11	NON-TAXING	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	RESIDENTS of RITA MUNICIPALITIES ONLY 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. HERE				
27. CURRENT YEAR WORKPLACE INCOME/LOSS (Total Lines 23-26)		61	62	63	64	65	66	
28. PRIOR YEAR LOSS CARRYFORWARD		GO TO PAGE 6 RESIDENT MUNICIPALITY LOSS WORKSHEET to calculate the PRIOR YEAR LOSS CARRYFORWARD and enter the total HERE.						71 ()
29. NET RESIDENT TAXABLE INCOME (Total Column 7, Lines 26-28)		FOR LINE 29, ADD COLUMN 7, LINES 26-28, ENTER ON PAGE 2, SECTION B, Line 1a.						
30. LESS WORKPLACE LOSS CARRYFORWARD		GO TO PAGE 6 WORKPLACE LOSS WORKSHEET to calculate the workplace loss carryforward and enter the total HERE.		73 ()	74 ()	75 ()	76 ()	
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. Note: If Line 31 is less than zero, do NOT enter tax rate.								FOR LINE 33 BELOW, ADD COLUMNS 3-6, ENTER ON PAGE 2, SECTION B, LINE 1f.
33. MUNICIPAL TAX DUE (each RITA MUNICIPALITY) Note: 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 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 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. _____

WORKSHEET L INCOME LOSS ALLOCATION		RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.						
Print the name of each location (city/village/township) listed from SCHEDULE J, COLUMNS 1-6. Please see Pages 5-6 of the Instructions.		COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 NON-TAXING LOCATION	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
		NON-TAXING						
W.	Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 27.							
P.	Enter CURRENT YEAR, NON-RESIDENT PASS THROUGH INCOME From SCHEDULE P. For Column 2 - enter GAIN from Schedule P, Line 5, COLUMN 7. For Columns 3-6, enter GAIN from Schedule P, Line 4 or LOSS from Schedule P, Line 26d.							
T.	NET TAXABLE WORKPLACE INCOME - 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 gain, enter in each column and total across.							
2.	Columns 1-6: If ROW T is a loss, enter in each column and total across.							
3.	PRIOR YEAR LOSS CARRY FORWARD From SCHEDULE J, Line 28.							
4.	TOTAL LOSSES (ADD Rows 2 and 3).							
5.	Compute GAIN Percentage : Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	%	%	%	%	%	
6.	Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 4, Column 7 by the percentage(s) in Row 5.							
7.	Subtract Row 6 from Row 1. Note: If Pass-Through Income included in ROW 7, Column 1, GO TO WORKSHEET R. If less than zero, enter -0-.							
8.	Enter NET TAXABLE WORKPLACE INCOME 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. 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 95

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 PASS-THROUGH INCOME/LOSS for TAXING MUNICIPALITIES OTHER THAN YOUR RITA RESIDENT MUNICIPALITY				Note: Special Rules may apply for S-Corp distributions. See RITA Municipalities at ritahio.com .	
Print the name of each location (city/village/township) NON-RESIDENT, TAXING MUNICIPALITIES ONLY where income/loss was earned in the appropriate boxes. Please see Pages 5-6 of the instructions.		COMPLETE THE ENTIRE SCHEDULE P BEFORE ENTERING THE TOTALS ON SCHEDULE J AND WORKSHEET L.	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
26a	PARTNERSHIP INCOME/LOSS From Federal SCHEDULE E Attached		17	18	19	20	
26b	S-CORP INCOME/LOSS From Federal SCHEDULE E Attached		27	28	29	30	
26c	TRUST INCOME/LOSS From Federal SCHEDULE E Attached		37	38	39	40	
26d	Add Lines 26a-26c down. For each total in Columns 3-6: If amount is a <u>loss</u> , enter on Worksheet L, Row P. If amount is a <u>gain</u> , proceed to Line 1 below.		47	48	49	50	
26d			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 GAIN , 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.		87	88	89	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.	ENTER EACH SCHEDULE P LINE 4 TOTAL ON WORKSHEET L, ROW P, COLUMNS 3-6.					
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 (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. See RITA Municipalities at ritahio.com .	
Use this worksheet to calculate the allowed partnership payment made to your RITA RESIDENT MUNICIPALITY	COLUMN 1 FROM SCHEDULE J, LINES 23-28 COLUMN 1 ONLY	COLUMN 2 Compute GAIN Percentage: Divide each amount in Rows 1-4 by Row 5, Column 1 and enter the percentage	COLUMN 3	COLUMN 4	COLUMN 5	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.	
1. If GAIN in Schedule J, Line 23 ENTER HERE		%					
2. If GAIN in Schedule J, Line 24 ENTER HERE		%					
3. If GAIN in Schedule J, Line 25 ENTER HERE		%					
4. If GAIN in Schedule J, Line 26 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			

RESIDENT MUNICIPALITY LOSS CARRYFORWARD WORKSHEET: RITA RESIDENTS ONLY

Use this worksheet to calculate the allowable Prior Year Loss Carryforward for Tax Year 2019, for your Resident Municipality. The worksheet will calculate the loss amounts allowable for tax years prior to 2018, if applicable, and the 2018 allowable loss, which will be reported in Tax Year 2019 as the Prior Year Loss Carryforward.

Print the name of the applicable Resident Municipality where the loss was incurred.

1. Enter the total gain from Tax Year 2019 Form 37, Schedule J, Column 7 Lines 26 and 27. **Note: If the total is a net loss, do NOT complete this worksheet.**

2. Enter the unutilized, unexpired loss originating before Tax Year 2017 (OLD LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, net operating loss carryforward amounts are not phased-in and may be used in full and SKIP Row 3.

3. Subtract Row 2 from Line 1. If amount is less than \$0, enter \$0.

4. Enter unutilized, unexpired losses originating in Tax Year 2017 or later (NEW LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, SKIP Row 5.

5. If using NEW losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 1 or 50% of Row 4 OR if using OLD losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 3 or 50% of Row 4.

6. Add Row 2 and Row 5. For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, add Rows 2 and 4.

7. Enter the lesser of Row 1 or Row 6 on Tax Year 2019 Form 37, Schedule J, Column 7 Line 28.

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NOL PHASE-IN EXCEPTIONS (RITA Municipalities and Taxing Jurisdictions)

Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years, in all municipalities. For municipalities or taxing jurisdictions that had an income tax in place prior to January 1, 2016, net operating loss carryforward amounts are phased-in. For losses incurred in tax years 2017, 2018, 2019, 2020 and 2021, only 50% of the carried forward loss may be deducted in each subsequent year. For municipalities or taxing jurisdictions that first imposed a tax on or after January 1, 2016, net operating loss carryforward amounts are not phased-in and may be used in full. See the list below of RITA municipalities or taxing jurisdictions with a tax first imposed on or after January 1, 2016.

- | | | |
|---------------------|-----------------|-----------------|
| AMELIA | HOLLAND | SMITHFIELD |
| ASHLEY | SPRINGFIELD | SOUTH VIENNA |
| BETHEL | TWP JEDZ | ST. LOUISVILLE |
| BLOOMVILLE | JACKSON | STOUTSVILLE |
| BRIDGEPORT | KIRKERSVILLE | WASHINGTONVILLE |
| CHESTERVILLE | LODI | WAYNE LAKES |
| CIRCLEVILLE- | LYONS | WILLIAMSBURG |
| PICKAWAY TWP | MARENGO | JEDD |
| JEDD | MILFORD JEDD V | WILLIAMSPORT |
| CLARKSVILLE | MILFORD JEDD VI | |
| DARBYVILLE | MILLERSPORT | |
| ETNA | NEWTONSVILLE | |
| REYNOLDSBURG | NEY | |
| JEDDS 1, 2, 3 and 4 | OSTRANDER | |
| GETTYSBURG | PAYNE | |
| HANOVER | | |

WORKPLACE LOSS CARRYFORWARD WORKSHEET

Use this worksheet to calculate the net loss from prior years available to offset current year workplace locations.

Print the name of the applicable location where the loss was incurred.

1. From the Tax Year 2019 Form 37, Schedule J, Line 27 - ENTER each net taxable workplace gain. If Line 27 is a loss, do NOT complete worksheet for any Location with a net taxable loss.

2. Enter unutilized, unexpired losses originating before tax year 2017 (OLD LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, net operating loss carryforward amounts are not phased-in and may be used in full and SKIP Row 3.

3. Subtract Row 2 from Row 1. If less than \$0, enter \$0.

4. Enter unutilized, unexpired losses originating in tax year 2017 or later (NEW LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, SKIP Row 5.

5. If using NEW losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 1 or 50% of Row 4. OR if using OLD losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 3 or 50% of Row 4.

6. Add Row 2 and Row 5. For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, add Rows 2 and 4.

7. Enter the lesser of Row 1 or Row 6 on Tax Year 2019 Form 37, Schedule J Line 30.

LOCATION 3 LOCATION 4 LOCATION 5 LOCATION 6

104 105 106 107

204 205 206 207
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304 305 306 307
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