R I T A

REGIONAL INCOME TAX AGENCY

Founded in 1971

The municipality in which you reside has contracted with the Regional Income Tax Agency [RITA] to administer its municipal income tax. RITA was formed in 1971 under chapter 167 of the Ohio Revised Code and is classified as a non-profit governmental agency. The mission of the Regional Income Tax Agency is to provide its member municipalities and their taxpayers with high quality cost effective tax collection services. For more information about the Agency, visit www.ritaohio.com

E-FILE
REGIONAL INCOME TAX AGENCY

Accurate, Fast, Secure

You can electronically file and pay your individual tax return at www.ritaohio.com. It's free!

RITA e-File provides:
- Ability to calculate your tax liability
- Ability to pay electronically using major credit cards or ACH debit (electronic check)
- Paperless returns
- Faster refunds

Pay Your Bill Online - Available Now!

2011

FORM
37

INDIVIDUAL MUNICIPAL INCOME TAX RETURN

E-FILE
REGIONAL INCOME TAX AGENCY

Free e-File:
Available at www.ritaohio.com

Auto – Calculate Form (Requires Microsoft Excel):
Available at www.ritaohio.com

Customer Service: Call Toll Free

Cleveland	800.860.7482
Columbus	866.721.7482
Youngstown	866.750.7482
TDD	440.526.5332

- **Self – Service by phone: 24 Hours**

- **Agents: Monday – Friday 8:00a.m. to 5:00p.m.**

Frequently Asked Questions: Available online at www.ritaohio.com

Form 37

Regional Income Tax Agency
RITA Individual Income Tax Return
For use by single or married taxpayers

2011

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
Home address (number and street)	Apt #
City, state, and ZIP code	
Daytime phone number	Evening phone number

Filing Status:
☐ Single or Married Filing Separately 3
☐ Joint 2   1

If you have overpaid, indicate your choice:
☐ Refund 3   ☐ Credit 2   1

If this is an amended return, check here: ☐

RITA's e-File
Easy, Fast, Free & Secure

www.ritaohio.com

Move Information

☐ Check here if you moved since January 1, 2011, and indicate your change of address. If you moved more than once, supply the additional move information on a separate sheet.

Date of Move:

	Current Address (number and street)	City	State	Zip
	Prior Address (number and street)	City	State	Zip

Section A

List all W-2 wages earned in 2011 and the amount of municipal (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 to 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 or your spouse 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 into columns 2 or 3.

	Column 1 Wages (Greater of Box 1, 5 or 18 from W-2)	Column 2 Local/City Tax Withheld for Workplace Municipality	Column 3 Local/City Tax Withheld for Resident Municipality	Column 4 Workplace Municipality (Name of city or village where you worked)	Column 5 Resident Municipality (Name of city or village where you lived)	Column 6 Dates Wages Were Earned	
Paperclip Local/City copy of W-2 Forms and Check or Money Order Here Do not use staples, tape or glue						From Date MM/DD/YY	Thru Date MM/DD/YY
Totals				Enter the total of Column 1 on Page 2, Line 1a, enter the total of Column 2 on Page 2, Line 4a; and enter the total of Column 3 on Page 2, Line 7a.			

STOP Our on-line e-File system at www.ritaohio.com is easy to use and will calculate your tax due (if any) immediately. Continue to page 2 if you want to manually calculate your tax due.

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 Signature	Date
Spouse's Signature if a joint return	Date	Preparer's Address	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 for exceptions.

Section B

1	**a**	Total W-2 wages from Page 1, Section A, Column 1	1a			
	b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. 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 located at the back of the instructions. Enter the tax rate of your resident municipality here: _____ %			3	
4	**a**	Tax Withheld for all cities other than your city of residence from Page 1, Section A, Column 2. **Do not** enter estimated tax payments	4a			
	b	Direct Payment from Page 3, Schedule K, Line 35. **Do not** enter tax withheld from your wages or estimated tax payments on this line	4b			
5	**a**	Add lines 4a and 4b	5a			
	b	Total **credit limit** from Worksheet 2, Column E located at the bottom of this page. Your resident municipality's credit limit: _____	5b			
	c	Enter the smaller of line 5a or line 5b	5c			
6		Multiply Line 5c by the **tax credit** of your resident municipality from the tax table. Your resident municipality's tax credit: _____	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 to any RITA municipality	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 32	10			
11		Tax on Schedule J Income from Page 3, Schedule K, Line 36	11			
12		**TAX DUE RITA AFTER WITHHOLDING.** Add lines 9, 10 and 11. If less than zero, enter -0- and see the instructions about filing a Form 10-A to claim your refund ▷			12	
13		2011 Estimated Tax Payments made to RITA by check, debit or credit card or e-payment. **Do not** enter tax withheld from your W-2s. **Do not** include payments made in 2011 for years other than 2011	13			
14		Credit carried forward from 2010	14			
15		**TOTAL CREDITS.** Add lines 13 and 14			15	
16		**Balance Due.** If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than $1 will not be collected (see instructions for exceptions to this rule) ▷			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 2012 estimated tax**	18			
19		Amount to be **refunded.** You may not split an overpayment between a refund and a credit. Allow 90 days for your refund	19			
20	**a**	Enter **2012 estimated tax** in full (see instructions). Estimates are due 4/17/12, 7/31/12, 10/31/12 and 1/31/13 ▷	20a			
	b	Enter full estimate or first quarter estimate (1/4 of line 20a)	20b			
21		Subtract line 18 from line 20b			21	
22		**TOTAL DUE** by April 17, 2012. Add Lines 16 and 21			22	

Withheld taxes shown on your W-2 forms are reported on either line 4a or 7a.

Estimated tax payments made to RITA by check, credit card, debit card, or website e-payment are reported on line 13.

Refunds: To avoid delays in processing your refund, check the refund box in the upper right-hand corner of page 1.

Refunds of tax withheld from your wages must be applied for on Form 10-A.

Download Form 10-A at www.ritaohio.com

Estimated Taxes (Line 20a)

If you anticipate owing $10.00 or more in income tax in 2012, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the Special Notes beginning on page 5 of the instruction booklet for municipalities that have exceptions to the $10.00 rule. If your estimated taxes 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 2012 estimate or use Worksheet 3 in the instruction booklet to calculate your estimate.

Worksheet 2: Credit Limit (applies to Section A wages & Schedule J, Line 29 income)

A Wages/Income earned outside of resident city	B Credit limit for resident city from tax table	C Maximum credit (multiply column A by column B)	D Workplace tax withheld/paid	E Allowable Credit Enter lesser of columns C or D
Total Allowable Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and copies 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

COPIES OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

SCHEDULE J	SUMMARY OF NON W-2 INCOME (Enter Municipality Where Earned)					
Print the name of each municipality where a profit/ (loss) was earned in the appropriate box(es) ▶	COLUMN 1 RESIDENCE MUNICIPALITY	COLUMN 2 NONTAXING MUNICIPALITY	COLUMN 3 RITA MUNICIPALITY OF	COLUMN 4 RITA MUNICIPALITY OF	COLUMN 5 TAXED BY A NON-RITA MUNICIPALITY	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	
From Federal 24. SCHEDULE E Attached*	31	32	33	34	35	
All Other Taxable Income 25. (or loss). Attach Schedule(s)	41	42	43	44	45	
TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25)						
LESS LOSS CARRY 27. FORWARD	51 ( )	52 ( )	53 ( )	54 ( )	55 ( )	
WORKPLACE INCOME 28. (Line 26 minus Line 27)	61	62				
WORKPLACE INCOME 29. (Line 26 minus Line 27)			63	64	65	
MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.)					Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.	

TOTAL of Column 6, place the total in Section B, Line 1b. 31. [   ]

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

*S-Corporation Distributions - Special Rules Apply - See Instructions

SCHEDULE K	To complete Schedule K, see page 6 of the instructions. If additional space is needed, use separate sheet.

32. 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

Copy total tax due onto Line 32 and in Section B, Line 10.   32. _____

33. 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

Copy total tax due onto Line 33   33. _____

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 29,
     COLUMNS 3, 4, AND 5. Complete Lines below.

Workplace Income (Line 29, Columns 3, 4, & 5)	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 34   34. _____

35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section B, Line 4b.   35. _____

36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section B, Line 11.   36. _____