

# FORM 17 – RECONCILIATION OF INCOME TAX WITHHELD AND W-2 / 1099 TRANSMITTAL



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**A Fast, Free, and Secure Method of Filing Employer Withholding Tax Returns and W-2's.**

## FORM 17 INSTRUCTIONS

A Reconciliation of Income Tax Withheld is required to be filed on or before the last day of February following the calendar year in which employee withholding deductions have been made by an employer.

1. Print the company's federal employer identification number, name, and address in the proper area. If this information is preprinted, check for accuracy. Draw a line through any incorrect information and print the correct information above or below it.
2. List the amount of workplace wages, workplace tax, and any residence tax withheld for each period a Form 11 was filed. For Example: (If you file Form 11 monthly, complete the annual Form 17 on a monthly basis; periods 1-12. If you file Form 11 quarterly, complete the annual Form 17 on a quarterly basis; periods, 3, 6, 9, 12.) **NOTE: Do not report wages for residence tax withheld.**
3. In Section 3, list the total number of R.I.T.A. W-2's and 1099's issued and list the total number of employees working at year end, for which municipal income tax has been withheld. In Section 5, distribute the total number of employees to each municipality where the employee worked.
4. Total the workplace wages, workplace tax, and residence tax withheld. These amounts must be distributed on Page 2 of Form 17.
5. Distribute totals to each municipality where the wages were earned and the workplace or residence tax was withheld.
6. Total all distributions. **THE TOTAL WORKPLACE WAGES, WORKPLACE TAX, AND RESIDENCE TAX WITHHELD IN SECTION 6 MUST EQUAL THE TOTALS REPORTED ON PAGE 1 OF FORM 17 IN SECTION 4.**
7. Total the number of employees at year end for each municipality.
8. Sign and date the form. Please provide a phone number where you can be reached if any questions arise.

**DO NOT REMIT PAYMENT WITH THIS FORM. IF YOU ARE ADJUSTING A PERIOD(S) YOU MUST FILE A FORM 11A (AMENDED EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT). SEE [www.ritaohio.com](http://www.ritaohio.com)**

## W-2 / 1099 TRANSMITTAL INSTRUCTIONS

Along with Form 17, one of the following must be submitted:

- Copies of W-2's and 1099's.
- Upon written request made to the Tax Administrator on or before the due date-
  - Computer paper listing which must contain the following information from each W-2 (in this order) social security number, municipality for which local income tax was withheld, amount of local income tax withheld, gross amount of taxable compensation paid, employee's name (last, first, middle), and employee's last known address; or
  - W-2 Copy 1 for state, city, or local tax.
- **Employers with 250 or more W-2 Copy A or 1099-Misc. Forms must be reported on CD using the EFW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service.**

## R.I.T.A. EFW2 SPECIFICATIONS

R.I.T.A. no longer uses positions 305-307 or 338-412 of the RS record. Instead, position 5-9, as defined by the SSA, will be used. Since this field's length is 5 and the city codes are 3 characters, please prefix with "RO" R.I.T.A. Ohio. A new field, HIRE Exempt Wages and Tips, has been added to the RO Employee Record (positions 100-110) and the RU Total Record (positions 130-144). This field does not apply to the Employment Code Household (H) and is valid for tax year 2010 only.

- EFW2 Guidelines can be found and printed by using the Social Security Administration Internet page [www.ssa.gov/employer](http://www.ssa.gov/employer).
- 1099-Misc. Form Guidelines can be found using Internet page [www.irs.gov/app/picklist/list/publicationsNoticesPdf.html](http://www.irs.gov/app/picklist/list/publicationsNoticesPdf.html) (Pub.1220).
- R.I.T.A. guidelines for the RS Record (CITY AND STATE) found within the SSA EFW2 Guidelines, can be found and printed by using Internet page [www.ritaohio.com](http://www.ritaohio.com) and clicking on MAGNETIC REPORTING OF W-2's BY EMPLOYERS.
- **Please be advised that you are required to validate your EFW2 file containing W-2's by visiting our web site at [www.ritaohio.com](http://www.ritaohio.com) and using R.I.T.A.'s online W-2 verification application.**
- **R.I.T.A.'s online verification application will parse and validate your EFW2 file containing W-2's to ensure compliance with R.I.T.A.'s specifications and requirements. In addition, you can electronically submit your W-2's.**
- Any exceptions such as computer or typewriter listings of municipality wage and tax information, in lieu of the standard W-2 Form, or paper W-2 reporting for more than 250 employees, must receive prior permission from the R.I.T.A. Director of Taxation or the Tax Administrator where the business is located, before submission of such lists or forms.
- Please do not password protect Magnetic Media files sent to R.I.T.A.

**NOTE:** Employer's required under the Internal Revenue Code to furnish 1099's to the Internal Revenue Service for individuals or businesses to whom they have paid non-employee compensation MUST also furnish copies to R.I.T.A along with W-2's.

**REMIT TO: REGIONAL INCOME TAX AGENCY - P.O. BOX 477900 BROADVIEW HEIGHTS, OHIO 44147-7900**

For assistance call:

Cleveland Local: (440) 526-0900  
Toll Free: (800) 860-RITA (7482)

Columbus Toll Free: (866) 721-RITA (7482)  
TDD: (440) 526-5332

Youngstown Toll Free: (866) 750-RITA (7482)  
Web Site: [www.ritaohio.com](http://www.ritaohio.com)

2010 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	ADDYSTON	1.00	390	INDEPENDENCE	2.00	641	PLEASANT HILL	0.75
022	* ADELPHI	1.00	340	JACKSON CENTER	1.50	644	PORTAGE	1.00
015	ANDOVER	1.50	377	JEWETT	1.00	648	POWELL	0.75
031	* ANTWERP	1.00	386	JOHNSTOWN	1.00	645	POWHATAN POINT	0.75
013	ARLINGTON HEIGHTS	2.10	392	KENT	2.00	643	* QUINCY	1.00
006	ASHVILLE	1.00	338	KETTLERSVILLE	1.00	660	REMINDERVILLE	1.50
010	AURORA	2.00	412	* KILLBUCK	1.00	661	REMINDERVILLE /	
020	AVON	1.75	394	KIRTLAND	2.00		TWINSBURG TWP. <b>JEDD</b>	1.50
021	AVON LAKE	1.50	398	LAGRANGE	1.50	662	REYNOLDSBURG	1.50
040	BAY VILLAGE	1.50	401	LAKEMORE	2.00	663	REYNOLDSBURG <b>E-ZONE</b>	1.50
050	BEACHWOOD	1.50	424	LITHOPOLIS	1.00	670	RICHMOND HEIGHTS	2.00
051	BEACHWOOD EAST <b>JEDD</b>	1.50	427	LOCKBOURNE	1.00	671	RICHWOOD	1.00
052	BEACHWOOD WEST <b>JEDD</b>	1.50	426	LOCKLAND	2.10	669	RIDGEWAY	0.50
054	* BEAVERDAM	1.00	436	* LOVELAND	1.00	672	RIPLEY	1.00
065	BEDFORD HEIGHTS	2.00	440	LYNDHURST	1.50	680	RIVERSIDE	1.50
086	BELLEVUE	1.50	450	MACEDONIA	2.00	703	ROSSFORD	2.25
090	BENTLEYVILLE	1.00	451	MACEDONIA / NORTHFIELD		704	SABINA	1.00
100	BEREA	2.00		CENTER TWP. <b>JEDD</b>	2.00	707	SAINTE PARIS	1.00
102	BETTSVILLE	1.00	454	MAINEVILLE	1.00	712	SALINEVILLE	1.00
104	BEXLEY	2.00	456	VILLAGE OF MANCHESTER	1.00	710	SANDUSKY	1.00
110	BOSTON HEIGHTS	2.00	460	MAPLE HEIGHTS	2.50	711	* SARDINIA	0.50
130	BRECKSVILLE	2.00	466	MARTINS FERRY	0.75	720	SEVEN HILLS	2.00
137	BRIMFIELD TOWNSHIP /		480	MAYFIELD HEIGHTS	1.00	750	SHAKER HEIGHTS	1.75
	TALLMADGE <b>JEDD</b>	0.75	485	* MAYFIELD VILLAGE	1.50	749	SHAWNEE HILLS	2.00
140	BROADVIEW HEIGHTS	2.00	475	* MCCLURE	1.00	751	SHEFFIELD LAKE	1.50
150	BROOKLYN	2.50	486	MECHANICSBURG	1.00	752	SHEFFIELD VILLAGE	2.00
160	BROOKLYN HEIGHTS	2.00	489	* MELROSE	1.00	748	SHERWOOD	1.00
185	* CAIRO	0.50	490	MENTOR	2.00	756	SILVER LAKE	2.00
167	CAMPBELL	2.50	496	* METAMORA	1.00	757	SILVERTON	1.25
168	CARDINGTON	1.00	499	* MIDDLE POINT	1.50	763	SOUTH CHARLESTON	1.00
195	CECIL	1.00	500	MIDDLEBURG HEIGHTS	2.00	770	SOUTH EUCLID	2.00
192	CEDARVILLE	1.00	503	MIDDLEPORT	1.00	776	STEBENVILLE	2.00
194	CENTERBURG	1.00	505	* MILAN	0.50	764	STRATTON	1.00
180	CHAGRIN FALLS	1.50	513	CITY OF MILFORD	1.00	775	STREETSBORO	2.00
185	* CHARDON	2.00	523	CITY OF MILFORD <b>JEDD</b>	1.00	780	STRONGSVILLE	2.00
190	CIRCLEVILLE	1.50	507	MILFORD CENTER	1.00	779	SUNBURY	1.00
193	CLAYTON	1.50	602	* MINERAL CITY	1.00	784	SWANTON	1.25
197	CLAYTON <b>JEDD</b>	1.50	509	MINERVA PARK	1.00	783	TALLMADGE	2.00
224	COMMERCIAL POINT	1.00	508	* MINGO JUNCTION	2.00	728	* THURSTON	1.00
223	CORWIN	0.50	515	* MOGAORE	2.00	794	TONTOGANY	1.00
250	CUYAHOGA HEIGHTS	2.00	520	MORELAND HILLS	1.00	792	TORONTO	2.00
270	EAST CLEVELAND	2.00	528	MOUNT STERLING	1.00	801	TREMONT CITY	1.00
268	EAST PALESTINE	1.00	535	NEW ALBANY	2.00	790	* TWINSBURG	2.25
271	EDISON	0.50	504	NEW BLOOMINGTON	1.00	797	UHRICHSVILLE	1.75
277	ELYRIA	1.75	554	NEW FRANKLIN	1.00	800	UNIVERSITY HEIGHTS	2.50
282	ELYRIA TOWNSHIP /		524	* NEW RICHMOND	1.00	802	UPPER ARLINGTON	2.00
	CITY OF ELYRIA <b>JEDD</b>	1.75	525	NEW WATERFORD	1.00	806	URBANCREST	2.00
287	FAIRBORN	1.50	540	NEWBURGH HEIGHTS	2.00	810	VALLEY VIEW	2.00
291	FAIRPORT HARBOR	2.00	561	NEWTOWN	1.00	815	VERMILION	1.00
300	FAIRVIEW PARK	2.00	549	NORTH LEWISBURG	1.00	821	WAKEMAN	1.00
304	FORT JENNINGS	1.00	550	NORTH OLMSTED	2.00	827	* WAYNESVILLE	1.00
308	FREDERICKTOWN	1.00	570	NORTH ROYALTON	2.00	834	WELLSTON	1.00
310	FREMONT	1.50	580	* OAKWOOD VILLAGE	2.00	839	WELLSVILLE	1.00
316	* GAHANNA	1.50	585	OBERLIN	1.90	841	WEST ELKTON	1.00
319	GALENA	1.00	590	OLMSTED FALLS	1.50	840	WESTLAKE	1.50
317	GALION	2.00	589	OLMSTED <b>JEDD</b>	1.50	842	WESTON	1.00
320	GARFIELD HEIGHTS	2.00	600	ORANGE VILLAGE	2.00	870	WILLOUGHBY	2.00
346	GIRARD	2.00	601	ORANGE-CHAGRIN-		880	WILLOUGHBY HILLS	1.50
347	GLENWILLOW	2.00		HIGHLANDS <b>JEDD</b>	2.00	890	WILLOWICK	2.00
350	GRAFTON	1.50	606	OTTAWA	1.00	892	WILLSHIRE	1.00
357	* GRANDVIEW HEIGHTS	2.25	609	OXFORD	1.75	894	WINTERSVILLE	1.00
358	GROVE CITY	2.00	619	* PATASKALA	1.00	900	* WOODMERE	2.50
364	HASKINS	1.00	650	PEPPER PIKE	1.00	901	WOODSTOCK	1.00
370	HIGHLAND HEIGHTS	2.00	654	PERRY	1.00	904	* WORTHINGTON	2.00
371	HILLIARD	2.00	664	PERRY <b>JEDD</b>	1.00	906	YELLOW SPRINGS	1.50
384	* HUBER HEIGHTS	2.00	637	PIKETON	1.00	907	YOUNGSTOWN	2.75
378	HUDSON	2.00	640	PLAIN CITY	1.00	908	* YOUNG GIRARD <b>JEDZ</b>	2.75
385	* HURON	1.00						

\*ADELPHI NEW MEMBER & NEW TAX AS OF 1-1-10  
 \*ANTWERP NEW MEMBER AS OF 1-1-11  
 \*BEAVERDAM NEW MEMBER & NEW TAX AS OF 1-1-10  
 \*CAIRO NEW MEMBER AS OF 1-1-11  
 \*CHARDON NEW MEMBER AS OF 1-1-11  
 \*GAHANNA NEW MEMBER AS OF 1-1-10  
 \*GRANDVIEW HEIGHTS TAX RATE CHANGE FROM 2.25% TO 2.50% AS OF 7-1-10  
 \*HUBER HEIGHTS LEAVING RITA 12-31-10  
 \*HURON NEW MEMBER AS OF 12-1-10  
 \*KILLBUCK NEW MEMBER AS OF 1-1-10  
 \*LOVELAND NEW MEMBER AS OF 1-1-10  
 \*MAYFIELD VILLAGE TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 7-1-10

\*MCCLURE NEW MEMBER AS OF 7-1-10  
 \*MELROSE NEW MEMBER & NEW TAX AS OF 1-1-10  
 \*METAMORA NEW MEMBER AS OF 1-1-10  
 \*MIDDLE POINT NEW MEMBER AS OF 1-1-10  
 \*MILAN TAX RATE CHANGE FROM 0.50% TO 1.00% AS OF 7-1-10  
 \*MINERAL CITY NEW MEMBER AS OF 11-1-10  
 \*MINGO JUNCTION NEW MEMBER AS OF 1-1-10  
 \*MOGAORE TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 7-1-10  
 \*NEW RICHMOND NEW MEMBER & NEW TAX AS OF 1-1-10  
 \*OAKWOOD VILLAGE TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 7-1-10  
 \*PATASKALA NEW MEMBER & NEW TAX AS OF 7-1-10

\*QUINCY NEW MEMBER & NEW TAX AS OF 7-1-10  
 \*SARDINIA NEW MEMBER AS OF 10-1-10  
 \*THURSTON NEW MEMBER & NEW TAX AS OF 7-1-10  
 \*TWINSBURG TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 1-1-10  
 \*WAYNESVILLE NEW MEMBER & NEW TAX AS OF 7-1-10  
 \*WOODMERE TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 1-1-10  
 \*WORTHINGTON TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 7-1-10  
 \*YOUNGSTOWN GIRARD **JEDZ** NEW MEMBER & NEW TAX AS OF 1-1-10