









DO YOU QUALIFY FOR FORM 37B?

1. Were you a resident of one of the RITA cities or villages listed on the tax table for all of 2011?
 Yes. Go to question 2. **No.**  You are **unable** to use Form 37B.
2. Did you move in 2011?
 Yes.  You are **unable** to use Form 37B. **No.** Go to question 3.
3. Did you have any municipal (city or village) taxable income **other than** W-2 income in 2011? Municipal taxable income includes wages, self-employment income, rental income and farm income. Municipal taxable income does **not** include interest, dividends, pension or social security payments you received or unemployment compensation you received from a government agency.
Exception: The City of Bellevue taxes unemployment compensation.
 Yes.  You are **unable** to use Form 37B. **No.** Go to question 4.
Exception: If you did not have any municipal taxable income in 2011, complete the Declaration of Exemption on page 2 of Form 37B instead of filing Form 37.
4. Did all of your employers withhold municipal tax? Municipal tax is shown in Box 19 of your W-2. Some employers only print the municipal tax withheld on the Local Copy of the W-2, so be sure to check every W-2 you received. Box 20 indicates the type of tax reported in Box 19. Please be sure not to include school district taxes.
 Yes.  You **can** file Form 37B. **No.** Go to question 5.
5. Did you earn the wages that did not have municipal tax withheld either in the city or village where you live or in an area without a municipal tax such as a township or out of state?
 Yes.  You **can** file Form 37B. **No.**  You are **unable** to use Form 37B.

Unable to Use Form 37B?

Please file using RITA's easy, fast, free and secure e-File at www.ritaohio.com. Otherwise, you may obtain a paper copy of Form 37 at www.ritaohio.com or by contacting our offices toll free at: **Cleveland** 800-860-7482, **Columbus** 866-721-7482 or **Youngstown** 866-750-7482

The Regional Income Tax Agency (RITA) Instructions for Form 37B

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

Do I Have To File?

You must file if you are 18 years of age or older and you:

- Live in a RITA municipality (city or village);
- Work in a RITA municipality and municipal tax was not properly withheld;
- Conduct business in a RITA municipality; and/or
- Own rental property in a RITA municipality.

For municipalities that require residents under the age of 18 to file see the Special Notes on the back of Form 37B.

When Should I File?

File Form 37B by April 17, 2012. If you file after this date, you may have to pay interest and penalties.

Checklist for Using Form 37B

You can use Form 37B if all of the following items apply:

- Wages are your only municipal taxable income.
- You did not move during the tax year.
- You live in a RITA city that provides full tax credit. See the Tax Table listing Full Credit RITA Municipalities at the end of the instructions.

If you do not meet all of the requirements, you must use Form 37 or file online using RITA's easy, fast, free and secure e-File at www.ritaohio.com.

What Types of Income Are Taxable?

Wages, salaries, commissions, bonuses, tips, sick pay, stock options, severance pay, and other compensation are taxable as are director's fees, royalties based on land rights, and employer provided supplemental unemployment benefits (subpay). Profits/losses from self-employment, farming, and partnerships are also taxable. Rental income, S corporation income and lottery/gambling winnings are taxable according to each municipality's ordinance. Your contributions (deferrals) into retirement plans (such as a 401(k) plans) are taxable.

What Types of Income Are Not Taxable?

Interest, dividends, Social Security, pension withdrawals, precinct official pay less than \$1,000, workers compensation, welfare, state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age. (For exceptions to the under 18 years of age exemption, see Special Notes on the back of Form 37B.)

What if I Have No Taxable Income?

- Check the exemption box on the front of Form 37B
- Complete the Declaration of Exemption on the back of Form 37B
- File the Declaration of Exemption with the indicated documentation to provide proof of exemption

Am I Filing the Correct Form to Get a Refund?

- To get a refund of tax payments made to RITA by check, credit/debit card, or e-payment, either e-File at www.ritaohio.com or file a paper Form 37 or Form 37B.
- To get a refund of tax withheld from your wages and shown on your W-2, file Form 10-A. If you are a resident of a RITA municipality over the age of 18, you must still file either a Form 37, Form 37B, or Declaration of Exemption in addition to filing a Form 10-A.

Note: Refunds received from your work city may affect the tax due to your resident municipality. You may obtain forms at www.ritaohio.com or by contacting our offices toll free at **Cleveland** 800-860-7482, **Columbus** 866-721-7482 or **Youngstown** 866-750-7482.

Name, Address, & Social Security Number(s)

If your name or home address is printed incorrectly, draw a line through the incorrect information and make the necessary corrections.

Indicate your Social Security Number(s).

Amended Returns

If you are filing an amended return, check the appropriate box.

Section A – Wage Information

List each W-2 separately. If you worked in more than one municipality and if your employer withheld tax for each of the municipalities, list each municipality's wages and withholding as a separate W-2 entry in Section A.

- **Column B – Wages.** Include tips and other compensation not shown on your W-2.
- **Column C -** Enter the tax rate of your resident municipality from the tax table at the back of the instructions.
- **Column E - Enter all local/city tax withheld by your employer for the municipality where you worked and/or lived, as reported on your W-2 form. Do not include school district tax.** School district tax is often noted by "SD", "LSD", "CSD" or a four digit number in Box 20 of your W-2.

Section B – Tax Calculation

- Line 4 – To claim a refund of excess withholding tax, complete Form 10A. You may obtain forms at www.ritaohio.com.
- Line 5 – Do not include payments made in 2011 for a previous tax year.
- Line 6 – Enter any credit from the prior year. **AMOUNTS FOR LINES 5 AND 6 CAN BE VERIFIED BY CALLING RITA.**
- Line 8 – Cannot be less than zero. **This balance due must be paid to RITA when you file this return.** Note: if you owe less than \$1.00, this will not be collected (for Manchester \$10.01; Fairborn, Harrison, Oxford, Ripley, Tallmadge and Twinsburg \$5.00; Bellevue \$3.00; Loveland and Macedonia \$2.00).
- Line 11 – If you anticipate owing income tax in 2012, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2012 tax due is \$10.00 or more. The minimum estimate requirement of \$10.00 varies for certain municipalities. See the Special Notes at www.ritaohio.com for exceptions. You may use the amount from Line 4 as your estimate.

Signature(s)

Your return is not considered complete unless you sign it. Both you and your spouse must sign a joint return.

Documentation

Copies of all W-2s must be submitted with your return. Failure to include copies of the W-2s supporting the income and municipal withholding claimed on your return may result in a disallowance of the credit claimed for tax withheld from your wages.

Payment

Make check or money order for the amount on Line 13 payable to R.I.T.A. and attach to the front of your return. A fee will be assessed to your account for a dishonored check. RITA may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. **If you would like to verify your tax due, use our Auto Calculate Form 37 or file your return using e-File, both are available at www.ritaohio.com.**

Penalty and Interest

Penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes, when due. If your estimated payments are either less than 90% of the tax due, or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest. **Income reported is subject to verification by the IRS.**

Mail with W-2s and payment made payable to R.I.T.A.:

Regional Income Tax Agency
PO Box 94652
Cleveland, OH 44101-4652

Mail with W-2s Without payment:

Regional Income Tax Agency
PO Box 94653
Cleveland, OH 44101-4653

2011 TAX TABLE

A complete tax table showing all RITA municipalities, including those with reduced credits, is available at www.ritaohio.com

<u>TAX CODE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>TAX CODE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>
018	Addyston	.01	500	Middleburg Heights	.02
015	Andover	.015	503	Middleport	.01
013	Arlington Heights	.021	558	* Miller City	.01
010	Aurora	.02	502	Mineral City	.01
021	Avon Lake	.015	508	Mingo Junction	.02
050	* Beachwood	.02	515	Mogadore	.0225
054	Beaverdam	.01	479	* Moscow	.01
065	Bedford Heights	.02	535	New Albany	.02
086	Bellevue	.015	554	New Franklin	.01
089	Belpre	.01	562	Newcomerstown	.02
110	Boston Heights	.02	561	Newtown	.01
130	Brecksville	.02	550	North Olmsted	.02
132	Bremen	.01	580	Oakwood Village	.025
150	Brooklyn	.025	585	Oberlin	.019
160	Brooklyn Heights	.02	606	Ottawa	.01
167	Campbell	.025	609	* Oxford	.02
168	Cardington	.01	645	Powhatan Point	.0075
192	Cedarville	.01	662	Reynoldsburg	.015
193	Clayton	.015	670	Richmond Heights	.02
223	Corwin	.005	672	Ripley	.01
250	Cuyahoga Heights	.02	680	Riverside	.015
277	Elyria	.0175	703	Rossford	.0225
287	Fairborn	.015	704	Sabina	.01
291	Fairport Harbor	.02	707	Saint Paris	.01
304	Fort Jennings	.01	752	Sheffield Village	.02
308	Fredericktown	.01	748	Sherwood	.01
310	Fremont	.015	756	Silver Lake	.02
320	Garfield Heights	.02	763	South Charleston	.01
346	Girard	.02	776	* Steubenville	.01925
347	Glenwillow	.02	764	Stratton	.01
350	Grafton	.015	775	Streetsboro	.02
358	Grove City	.02	783	Tallmadge	.02
339	Harrison	.01	794	Tontogany	.01
370	Highland Heights	.02	792	Toronto	.02
371	Hilliard	.02	790	Twinsburg	.0225
378	Hudson	.02	797	Uhrichsville	.0175
390	Independence	.02	802	Upper Arlington	.02
340	Jackson Center	.015	806	Urbancrest	.02
377	Jewett	.01	810	Valley View	.02
392	Kent	.02	815	Vermilion	.01
338	Kettlersville	.01	827	Waynesville	.01
412	Killbuck	.01	834	Wellston	.01
398	LaGrange	.015	841	West Elkton	.01
407	Leispic	.015	840	Westlake	.015
426	Lockland	.021	864	Williamsburg	.01
436	Loveland	.01	870	Willoughby	.02
456	Manchester	.01	894	Wintersville	.01
460	Maple Heights	.025	900	Woodmere	.025
466	Martins Ferry	.0075	904	Worthington	.025
485	Mayfield Village	.02	906	Yellow Springs	.015
490	Mentor	.02	907	Youngstown	.0275

- * BEACHWOOD - 2011 Tax Rate and Credit Limit change from .015 1.00 .015 to .02 1.00 .02 effective 1-1-11
- * MILLER CITY - 2011 Tax effective 1-1-11
- * MOSCOW - 2011 Tax effective 7-1-11
- * OXFORD - 2011 Tax Rate and Credit Limit change from .0175 1.00 .0175 to .02 1.00 .02 effective 1-1-11
- * STEUBENVILLE - 2011 Tax Rate and Credit Limit is an average based on a change from .02 1.00 .02 to .017 1.00 .017 effective 5-4-11 and additional change from .017 1.00 .017 to .02 1.00 .02 effective 8-3-11