









## DO YOU QUALIFY FOR FORM 37B?

1. Were you a resident of one of the RITA cities or villages listed on the enclosed tax table for all of 2014?  
 **Yes.** Go to question 2.  
 **No.**  You are **unable** to use Form 37B.
2. Did you move in 2014?  
 **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 2014? 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 2014, 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 eFile at [www.ritaohio.com](http://www.ritaohio.com). Otherwise, you may obtain a paper copy of Form 37 at [www.ritaohio.com](http://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 RITA Member List at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.

## When to File

File Form 37B by **April 15, 2015**. If you file after this date, you may be subject to penalties and interest.

## Checklist for Using Form 37B

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

- Wages are your only taxable municipal income.
- You did not move during the tax year.
- You live in a RITA municipality that provides full tax credit. See the Full Credit 2014 Tax Table provided.

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 eFile at [www.ritaohio.com](http://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 the RITA Member List at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.

## What if I Have No Taxable Income?

- Check the exemption box on the front of Form 37B.
- Complete the Declaration of Exemption on page 2 of Form 37B. You must include the indicated documentation with your filing.

## 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 ePayment, either eFile at [www.ritaohio.com](http://www.ritaohio.com) or file a paper Form 37 or Form 37B.
- To get a refund of tax withheld from your wages as shown on your W-2, file Form 10A. 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 10A.

**Note:** Refunds received from your work municipality may affect the tax due to your resident municipality. You may obtain forms at [www.ritaohio.com](http://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(s), Address, and Social Security Number(s)

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

## 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. **Note:** If a wage was not fully withheld at the tax rate of the workplace municipality, your credit may further be limited.

- **Column B** – Include tips and other compensation not shown on your W-2.
- **Column C** – Enter the tax rate of your resident municipality from the Full Credit 2014 Tax Table provided.
- **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 – Complete Form 10A to claim a refund of excess withholding tax.
- Line 5 – Do not include payments made in 2014 for a previous tax year.
- Line 6 – Enter any credit from the prior year. **AMOUNTS FOR LINES 5 AND 6 CAN BE VERIFIED BY LOGGING INTO MY ACCOUNT at [www.ritaohio.com](http://www.ritaohio.com) or CALLING RITA.**
- Line 8 – This line 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, this will not be collected. See the RITA Member List at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information.
- Line 11 – If you anticipate owing income tax in 2015, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2015 tax due is \$10 or more. The minimum estimate requirement of \$10 varies for certain municipalities. See the RITA Member List at [www.ritaohio.com](http://www.ritaohio.com) for detailed municipality information. 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 RITA and attach to the front of your return. A fee will be assessed to your account for a dishonored check. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law.

## Penalty and Interest

In accordance with municipality ordinance, penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes for the current year. 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 assessments. **Income reported is subject to verification by the IRS.**

Mail with W-2s and **payment** to:  
Regional Income Tax Agency  
PO Box 94652  
Cleveland, OH 44101-4652

Mail with W-2s and **without payment** to:  
Regional Income Tax Agency  
PO Box 94653  
Cleveland, OH 44101-4653

**Refund** with an **amount on line 10:**  
Regional Income Tax Agency  
PO Box 89409  
Cleveland, OH 44101-6409

## FULL CREDIT 2014 TAX TABLE

A complete tax table showing all RITA municipalities, including those with reduced credits, is available at [www.ritaohio.com](http://www.ritaohio.com)

<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>
Addyston	0.015	Hilliard	0.02
*Amsterdam	0.01	Hiram	0.02
Andover	0.015	Hopedale	0.01
Arlington Heights	0.021	Hudson	0.02
Aurora	0.02	Independence	0.02
Avon Lake	0.015	Jackson Center	0.015
Baltic	0.01	Jewett	0.01
Beachwood	0.02	Kent	0.0225
Beaverdam	0.01	Killbuck	0.01
Bedford Heights	0.02	LaGrange	0.015
Belle Center	0.01	Leipsic	0.015
Bellevue	0.015	Lockland	0.021
Belpre	0.01	Loveland	0.01
Bloomington	0.01	Macedonia	0.02
Boston Heights	0.02	Manchester	0.01
Brecksville	0.02	Maple Heights	0.025
Bremen	0.01	Martins Ferry	0.0075
Brooklyn	0.025	<b>Martins Ferry as of 6/1/2014</b>	0.01
Brooklyn Heights	0.02	Mayfield Village	0.02
*Camden	0.01	McDonald	0.02
Campbell	0.025	Mentor	0.02
Cardington	0.01	Middleburg Heights	0.02
Catawba	0.01	Middleport	0.01
Cedarville	0.01	Miller City	0.01
Continental	0.01	Mineral City	0.01
Corwin	0.005	Mingo Junction	0.01975
Cuyahoga Heights	0.02	Mogadore	0.0225
Dennison	0.02	Moscow	0.01
Eaton	0.015	New Albany	0.02
Elyria	0.0175	New Franklin	0.01
Fairborn	0.015	Newcomerstown	0.02
Fairport Harbor	0.02	Newtown	0.01
Fort Jennings	0.01	North Olmsted	0.02
Fredericktown	0.01	Oakwood Village	0.025
Fremont	0.015	Oberlin	0.019
Garfield Heights	0.02	<b>Oberlin as of 1/1/2015</b>	0.025
Girard	0.02	Oxford	0.02
Glenwillow	0.02	Painesville	0.02
Grafton	0.015	Perry	0.01
Grove City	0.02	<b>Perry as of 7/1/2014</b>	0.02
Harrison	0.01	Powhatan Point	0.0075
Highland Heights	0.02	Ravenna	0.02

\*Amsterdam 2014 Tax Effective 7/1/2014

\*Camden 2014 Tax Effective 1/1/2014

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<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>
Reynoldsburg	0.015	Toronto	0.02
Richmond Heights	0.0225	Twinsburg	0.02
Rio Grande	0.015	Uhrichsville	0.0175
Ripley	0.01	Upper Arlington	0.02
Rossford	0.0225	Upper Arlington <b>as of 1/1/2015</b>	0.025
Sabina	0.01	Urbancrest	0.02
Saint Paris	0.01	Valley View (Cuyahoga Co)	0.02
Sheffield Village	0.02	Waynesville	0.01
Sherwood	0.01	Wellston	0.01
Silver Lake	0.02	West Elkton	0.01
Solon	0.02	Westlake	0.015
South Charleston	0.01	Williamsburg	0.01
Steubenville	0.02	Willoughby	0.02
Stratton	0.01	Wintersville	0.01
Streetsboro	0.02	Woodmere	0.025
Sugarcreek	0.015	Worthington	0.025
Tallmadge	0.02	Yellow Springs	0.015
Tontogany	0.01	Youngstown	0.0275