



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 2015?
 Yes. Go to question 2. **No.**  You are **unable** to use Form 37B.
2. Did you move in 2015?
 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 2015? 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 2015, 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. 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 RITA Member List at www.ritaohio.com for detailed municipality information.

When to File

File Form 37B by **April 18, 2016**. 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 2015 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.

What Income may be Reported on the 37B?

Qualifying wages include: wages, salaries, commissions, stock options (except for Brooklyn and Oberlin), severance pay, other compensation including fees, sick pay, bonuses and tips whether or not your W-2 form shows this income as taxable for local tax purposes. Your contributions to retirement plans, annuities, deferred compensation, 401k or individual retirement accounts are taxable whether or not your W-2 form shows this income as taxable. For most taxpayers, qualifying wages cannot be less than Medicare wages (box 5). For taxpayers receiving income related to stock options, this income may be included in federal wages (box 1) and not Medicare wages (box 5), but is still considered qualifying wages and must be included as taxable income. Report lottery/gambling winnings to the extent they are taxable as provided by ordinance. See the RITA Member List at www.ritaohio.com for detailed municipality information.

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 for detailed municipality information.

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 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 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 2015 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 2015 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 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 for detailed municipality information.
- Line 11 – If you anticipate owing \$200 or more in municipal income tax, you must estimate your taxes and make quarterly payments as your income is earned. See the RITA Member List at 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 2015 TAX TABLE

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

This table reflects rate information as of 12/17/2015. Any changes after this date will be reflected at www.ritaohio.com

<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>
Addyston	0.015	Harrison	0.01
Amsterdam	0.01	Highland Heights	0.02
Andover	0.015	Hilliard	0.02
Arlington Heights	0.021	Hiram	0.02
Aurora	0.02	Holland	0.0225
Avon Lake	0.015	Hopedale	0.01
Baltic	0.01	Hudson	0.02
Baltic as of 1/1/2016	0.015	Independence	0.02
Beachwood	0.02	Jackson Center	0.015
Beaverdam	0.01	Jewett	0.01
Bedford Heights	0.02	Kent	0.0225
Belle Center	0.01	Killbuck	0.01
Bellevue	0.015	LaGrange	0.015
Belpre	0.01	Lockland	0.021
Bloomington	0.01	Loveland	0.01
Boston Heights	0.02	Lowellville	0.02
Bremen	0.01	Macedonia	0.02
Brooklyn	0.025	Manchester	0.01
Brooklyn Heights	0.02	Maple Heights	0.025
Campbell	0.025	Martins Ferry	0.01
Cardington	0.01	Mayfield Village	0.02
Cedarville	0.01	McDonald	0.02
Cedarville as of 7/1/2015	0.0125	Mentor	0.02
Circleville	0.02	Middleburg Heights	0.02
Continental	0.01	Middleport	0.01
Corwin	0.005	Miller City	0.01
Cuyahoga Heights	0.02	Mineral City	0.01
Dennison	0.02	Mingo Junction	0.01975
Eastlake	0.02	Mogadore	0.0225
Eaton	0.015	New Albany	0.02
Elyria	0.0175	New Franklin	0.01
Empire	0.01	Newcomerstown	0.02
Fairborn	0.015	Newtown	0.01
Fairport Harbor	0.02	North Olmsted	0.02
Fort Jennings	0.01	Oakwood	0.025
Fremont	0.015	Oberlin	0.025
Garfield Heights	0.02	Oxford	0.02
Girard	0.02	Painesville	0.02
Glenwillow	0.02	Peninsula	0.02
Grafton	0.015	Perry	0.02
Grove City	0.02		

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<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>
Ravenna	0.02	Tallmadge	0.02
Ravenna as of 7/1/2015	0.0225	Tontogany	0.01
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	0.025
Rossford	0.0225	Urbancrest	0.02
Sabina	0.01	Valley View (Cuyahoga Co)	0.02
Saint Paris	0.01	Waynesville	0.01
Sheffield Village	0.02	Wellston	0.01
* Sherwood	0.01	West Elkton	0.01
Silver Lake	0.02	Westlake	0.015
Solon	0.02	Williamsburg	0.01
South Charleston	0.01	Willoughby	0.02
Steubenville	0.02	Wintersville	0.01
Stratton	0.01	Woodmere	0.025
Streetsboro	0.02	Worthington	0.025
Sugarcreek	0.015	Yellow Springs	0.015
		Youngstown	0.0275

* Sherwood Effective 1/1/2016 Credit factor is 0.00

* Waynesville Effective 1/1/2016 Tax Rate 0.50 and Credit Factor 0.00