The Regional Income Tax Agency (RITA)

The Regional Income Tax Agency (RITA) collects and distributes income tax for the municipalities listed on pages 7-8 of these instructions.

Instructions for Form 37

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

General Information

Internet: Access the RITA website at www.ritaohio.com to **eFile your return online free of charge,** download paper forms, and research frequently asked questions. You can also use the fillable PDF Form 37 to complete your return and mail it in.

Mail: Returns filed by mail must be postmarked no later than April 15, 2014. See *Required Documentation* on page 2 of these instructions for the documents that must be attached to the return.

Phone: For tax assistance or to order forms, contact our offices toll free at **Cleveland:** 800-860-7482, **Columbus:** 866-721-7482, **Youngstown:** 866-750-7482, **TDD:** 440-526-5332 Monday-Friday 8am to 5pm. Using our automated system 24 hours a day, you can verify the amount of estimated tax payments and credits on your account or make a payment by calling 440-526-0900 or 800-860-7482.

Stop-In: You can pick up forms and instructions or obtain assistance completing your return **Monday-Friday 8am to 5pm** at any of the following locations: **Brecksville Office** - 10107 Brecksville Road, Brecksville, Ohio 44141, **Worthington Office** - 760 Lakeview Plaza Blvd, Suite 400, Worthington, Ohio 43085 or **Youngstown Office** - 20 Federal Plaza West, Suite M-14, Youngstown, Ohio 44503. **8:30am to 5pm at our Cleveland Heights Office** - 40 Severance Circle, Cleveland Heights, Ohio 44118. **Tuesday and Thursday only (see our website for hours) at our Mentor Office** - 8500 Civic Center Blvd., 2nd Floor, Mentor, Ohio 44060.

Filing Requirements

If you live or reside in a RITA municipality during any part of the year, you must file a return with RITA unless you are eligible to file a Declaration of Exemption.

Non-residents must file Form 37 if they conducted business in a RITA municipality or earned wages in a RITA municipality from which no local tax was withheld. You conducted business in a RITA municipality if you earned self-employment, farm or rental income in a RITA municipality.

You may owe municipal income tax to both the municipality where you lived (your resident municipality) and to the municipality where you worked or conducted business (your work municipality).

An annual return is required whether you have tax due or not. If you had no taxable income, complete an exemption form, available at www.ritaohio.com.

When to File

File Form 37 by **April 15, 2014.** If you file after this date, you may be subject to penalties and interest.

Extensions of Time to File

A copy of your federal extension filed with RITA no later than April 15th will extend the municipal filing due date to November 30. **If you have an extension of time to file, the tax you owe is still due by April 15th.** You may make a payment with your extension request.

Caution

Extensions of time to file have no effect on the due dates of the 2014 estimated taxes. If you file an extension request, your first 2014 estimated tax payment is still due April 15, 2014. If you file for an extension and you expect to owe estimated taxes for 2014, file Form 32, Declaration of Estimated Income Tax, with your first quarter estimated payment by April 15th. You can download a copy of Form 32 at www.ritaohio.com.

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 tax year. See the instructions for Line 20A for the minimum estimated tax requirements.

If your estimated payments are not equal to or greater than your prior year's total tax liability or 90% of your current year's total tax liability, you will be subject to penalty and interest assessments.

Refund or Credit

Indicate whether you want an overpayment of your 2013 tax to be credited towards your 2014 estimate or refunded to you by entering in the appropriate amount on Line 18 for a credit or Line 19 for a refund in Section B.

Tax Refunds

If you are requesting a refund for:

- Overpayment of **Estimated Tax Payments:** complete Form 37 or 37B.
- **Excess payroll withholding tax** (including tax withheld for a person under 18 years of age): complete Form 10A. Obtain forms at www.ritaohio.com.
- **Employee Business Expenses, Form 2106:** complete Form 10A.

Note: Refunds received from your work municipality may affect the tax due to your resident municipality.

Taxable Income

- **Qualifying wages** include: wages, salaries, commissions, stock options (except for Brooklyn, Chardon 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. For taxpayers receiving income related to stock options, qualifying wages cannot be less than the *greater* of the federal taxable wages or the Medicare wages shown on the W-2.

- **Dividend and property distributions from Subchapter S corporations.** Distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37. See the instructions for Schedule J, Line 24.

- **Self-employment, farm income** and a **partner's share of a partnership's income.**

- **Rents** and **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.

- Employer provided **supplemental unemployment benefits** (sub pay).

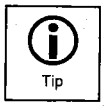
- **Income from grazing, oil** and **gas rights.**

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.

Non-Taxable Income

Income not taxed by municipalities includes: interest (1099-int), dividends (1099-div), Social Security, pension distributions, income from Board of Elections (voting booth), workers compensation, public assistance, state unemployment compensation (except for the City of Bellevue), active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age.

There are municipalities that have exceptions to the under 18 years of age exemption, see the RITA Member List at www.ritaohio.com for detailed municipality information.



There are municipalities that have exceptions for filing and reporting income, see the RITA Member List at www.ritaohio.com for detailed municipality information.

Change of Address

If you have moved since January 1, 2013, print the required information on page 1 of Form 37.

If you move between one RITA municipality and another, you will need to allocate your W-2 income (and related withholding) in Section A and if applicable, you will need to allocate your non-wage income in Schedule J. If you were a resident of a RITA municipality for only part of the year, you may exclude the income you earned while a non-resident from Section A and Schedule J.

Name(s), Address and Social Security Number(s)

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

Amended Returns

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

Rounding Off to Whole Dollars

Rounding off to whole dollars is permitted. Eliminate amounts under fifty cents and increase amounts from fifty cents through ninety-nine cents to the next dollar.

Required Documentation

You must include copies of all W-2 form(s), 1099-MISC, and K-1 forms you received along with copies of the Federal Schedules C, E and F filed with your federal tax returns. If you are claiming a credit for taxes paid directly to another municipality, you must include a copy of that municipality's completed tax form as proof of payment of tax. **Note:** Failure to include the proper verification of the amounts stated on the return or to provide relevant documentation upon request may affect amounts of taxable income and/or allowable credit.

Section A: Wage and Other W-2 Income

Section A should be used by residents (including part-year residents) of RITA municipalities. Non-residents who earned wages in a RITA municipality from which their employer did not withhold all or part of the RITA tax due should also use Section A and complete Schedule K (Form 37), Line 32.

List your W-2 wages and tax withheld in columns 1-6 of Section A. Each W-2 must be listed in a separate row. If you moved during the year or your municipality had a mid-year tax rate change, allocate your income before and after each event. Be sure to indicate the dates when you earned the income in Column 6.

Column 1 - Enter the gross wages you earned from each of your employers deducting your allowable Federal Form 2106 employee business expenses. *See the RITA Member List at www.ritaohio.com for detailed information regarding Business and/or Moving expenses.* ***Note:*** *You must include a copy of your Federal Form 2106 employee business and/or Federal Form 3903 moving expense form and Schedule A, if applicable.*

Worksheet 1: Allowable 2106 Business Expenses

A.	Income for which 2106 applies	
B.	Allowable 2106 expenses	
C.	**Net Taxable Wages.** Subtract Line B from Line A. Place total here and in Section A, Column 1.	
D.	Local/City tax withheld	
E.	Multiply your 2106 expenses by the tax rate of your workplace municipality.	
F.	**Net Withholding.** Subtract Line E from Line D. Place total here and in Section A, Column 2.	

Column 2 - Enter the total amount of local/municipal income tax your employer withheld from your wages for the municipality where you worked. ***Do not include any school district taxes withheld from your wages.***

Column 3 - Enter the residence tax your employer withheld from your wages for the municipality where you lived. ***Do not include any school district tax withheld from your wages.***

Column 4 - Indicate the name of the municipality where you physically worked to earn your wages. This information may appear on your W-2 form(s).

Column 5 - Indicate the name of the municipality where you lived while earning your wages.

Column 6 - If your income was not earned evenly throughout the calendar year, or you moved, indicate the from/thru dates in which the income was earned.

Signature(s):

Each taxpayer must sign the tax return. If you are filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax return, the preparer must provide the information requested on the tax return.

Payment:

If you owe tax, please make check or money order for the amount on Line 22 payable to RITA and attach the payment to the front of your return. A fee will be assessed to your account for a dishonored check or a check/electronic debit that is unable to be processed. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law.

Electronic filers assume all responsibility for the accuracy of the information submitted and are therefore subject to any assessed fees resulting from their errors.

Section B: Tax Calculation

If you have non W-2 income to report or owe tax to a RITA municipality other than your resident municipality, complete Schedules J and/or K before you complete Section B.

Lines 1 through 9 do not apply to taxpayers who were not RITA residents at any time during the tax year, and who are completing Schedules J and/or K.

Line 1a
Total W-2 Wages
Enter your total W-2 wages from Section A, Column 1.

Line 1b
Business Income from Schedule J
If you operate a business as a sole proprietor, own rental property, operate a farm, and/or you are a partner in a partnership or shareholder in an S Corporation, enter the total of your taxable income not reported on a W-2 form from Schedule J, Line 31. ***This number may not be less than zero,*** if it is, enter -0- on this line.

Line 3
Multiply Line 2 by the Tax Rate of your resident municipality. See the tax table on pages 7-8 for the tax rate for your residence municipality.

Line 4a
Tax Withheld for Workplace Municipality
Enter the total tax withheld from Section A, Column 2. Do not include withholding for your resident municipality or school district on this line.

Line 4b
Direct Payments from Schedule K
Enter the amount from Schedule K, Line 35, if applicable. **Note:** The allowable amount of payments made by a partnership for you to any NON-RITA municipality should be entered on line 4b.
DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY. ESTIMATED PAYMENTS ARE REPORTED ON LINE 13.

Line 5b
Credit Rate
Use the Credit Rate Worksheet on page 2 of Form 37 or a separate sheet of paper to calculate your credit on line 5b.

- Column A - List each separate income earned **outside** your resident municipality (from Section A, Column 1 and Schedule J, Line 29). **Note:** If a wage was not fully withheld at the tax rate of the workplace municipality, your credit may be further limited.
- Column B - List the Credit Rate for your resident municipality. See the Tax Table on pages 7-8 for the Credit Rate for your resident municipality.
- Column C - Multiply each separate income by your resident municipality's Credit Rate from Column B. These are the maximum amounts of tax paid to your work municipality for which your resident municipality gives you credit.
- Column D - List the work municipality tax actually paid or withheld.
- Column E - Take the smaller of the two amounts from Column C or D and enter the amount in Column E.

Place the total of Column E in Section B, Line 5b. **Note:** If you are able to offset non-wage income with a loss, the amount on Line 5b cannot exceed the net effect of the offset times the credit rate of your resident municipality.

Line 5c
Enter the amount from line 5a or 5b, whichever is less.

Line 6
Multiply Line 5c by the Credit Factor of your resident municipality. See the Tax Table on pages 7-8 of these instructions for the Credit Factor for your resident municipality.

Line 7a
Tax Withheld for Resident Municipality
Enter the amount of tax withheld by your employer for your resident municipality. For wages earned outside the resident municipality, from which your employer withholds tax for your municipality of residence, Line 7a cannot exceed the product of wages times the resident municipality tax rate, minus the tentative credit as calculated on line 5b. If excess exists, complete Form 10A. Do not include any school district tax that has been withheld on line 7a.

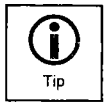
Line 7b
Tax Paid by Partnership/ S-Corporations
Enter the allowable amount of payments made by a partnership for you to any RITA municipality. If you live in a municipality that taxes S Corporation distributive shares, also enter the allowable amount of payments made by S Corporations on your behalf to any RITA municipality. **Note:** The amount entered cannot exceed the municipal tax due reported in Schedule J, Line 30, Columns 3 and 4. In addition, if offsetting a Partnership/S Corporation income with a loss, the amount on 7b cannot exceed the tax due on the net effect of this offset. **Note:** A copy of your Federal Schedule E and/or K-1 is required to receive credit for tax paid on your behalf.

Line 8
Add lines 6, 7a and 7b. Enter the results on Line 8.

Line 9
Subtract Line 8 from Line 3. Enter the results on Line 9.

Lines 10 and 11
Enter any tax due to a RITA municipality from Schedule K (Lines 32 and 36).

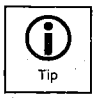
Line 12
Total Tax Due RITA
Add Lines 9, 10 and 11. Enter the results on Line 12. **Note:** If Line 12 is less than zero, your employer may have over withheld tax on your W-2 form. To receive a refund for over withholding or 2106 Business Expenses, a Form 10A must be completed in addition to your Individual Tax return, Form 37. When you file a Form 10A, the tax withheld from Section A, Columns 2 or 3 of Form 37 must be reduced by the amount claimed on the refund request. You can obtain forms at www.ritaohio.com or by calling any one of the RITA offices.



Before filing Form 10A, be sure the correct wage amount was used. In general, municipal taxable wages are the greater of the Medicare taxable wages (box 5) or local taxable wages (box 18) from the W-2 form. Only use federal taxable wages (box 1) if it is greater than both the Medicare wages and the local taxable wages.

Line 13
Estimated Payments
Add your 2013 estimated tax payments and enter the sum on Line 13. **Do not include payments made in 2013 for a previous tax year.**

Line 14
Credit from Prior Year
Enter any credit from the prior year.



You can verify the amount of estimated tax payments and credits on your account by logging into MyAccount at www.ritaohio.com or using the automated system 24hours a day by calling 440-526-0900 or 800-860-7482.

Line 16
Balance Due
If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. **THE BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY YOU MUST PAY AT LEAST 1/4 OF YOUR ESTIMATED 2014 TAX LIABILTY (SEE LINE 20).** See the RITA Member List at www.ritaohio.com for detailed municipality information for exceptions.

Line 17
Overpayments
If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference on Line 17. **NOTE: LINE 17 MAY NOT BE SPLIT BETWEEN A CREDIT AND A REFUND.**

Lines 18 and 19
Credits and Refunds
If you have an overpayment on Line 17 and you want your overpayment credited to 2014, enter the full amount from Line 17 on Line 18. If you want your overpayment refunded to you, enter the full amount from Line 17 on Line 19.

Line 20a
Estimated Taxes
If you anticipate owing $10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments as your income is earned.
Note: There are municipalities that have exceptions to the $10 or more minimum requirement, see the RITA Member List at www.ritaohio.com for detailed municipality information. You may use the amount on Line 12 as your estimate. Otherwise, you may complete Worksheet 2 on this page.

If your estimated payments are either less than 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest.

Worksheet 2: Estimated Tax Computation
If you are not a resident of a RITA municipality, skip to Line 9 of Worksheet 2.

1.	Estimate your total taxable income for 2014	
2.	Multiply Line 1 by the resident municipality tax rate	
3.	Tax expected to be withheld or paid to your work municipality	
4.	Multiply each **separate** income earned outside your resident municipality by the credit rate of your resident municipality	
5.	Multiply Line 3 or 4, whichever is less, by the credit factor of your resident municipality	
6.	Tax expected to be withheld for resident municipality	
7.	Add Lines 5 and 6	
8.	Subtract Line 7 from Line 2	
	Non-Withheld Section	
9.	Estimate your total income expected to be earned in a RITA municipality and not withheld	
10.	Multiply Line 9 by the RITA workplace municipality tax rate	
11.	Add Lines 8 and 10. Enter this amount in Section B, Line 20a of Form 37	

Line 20b
Estimated Taxes Due With Return
Enter the first quarter 2014 estimate (1/4 of Line 20a) or full estimate (Line 20a).

Schedule J Instructions

What Constitutes Net Profits: Net profits shall be determined on the basis of the information used for federal income tax purposes, adjusted to the requirements of the ordinance of a RITA municipality. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for federal income tax purposes are generally not to be considered in arriving at net profits.

How to Treat a Net Loss: The portion of a net operating loss sustained in any taxable year, allocable to a RITA municipality, may be applied against the portion of the net profit of the succeeding year(s) allocable to the same RITA municipality until exhausted, but in no event for more than five (5) years.

There are municipalities that have exceptions to the five (5) years loss carryforward rule, see the RITA Member List at www.ritaohio.com for detailed municipality information.

No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocable to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be offset against W-2 income.

Line 23 – List all income from Federal Schedule C. If you operate your business in more than one municipality, you must allocate your income between each municipality in Columns 1 through 5. Attach additional copies of Schedule J if you need more columns. Also attach a copy of your Federal Schedule C.
Note: Schedule C net profit may not be reduced by the one-half self-employment tax adjustment as allowed by the Federal Form 1040.

Line 24 – List all rental and partnership income from Federal Schedule E. If your business is conducted in more than one municipality, you must allocate your income in Columns 1 through 5. Attach a copy of your Federal Schedule E.

S-Corporation distributive shares that do not represent wages are generally not taxable and should not be reported on Schedule J (Form 37). See the RITA Member List at www.ritaohio.com for detailed municipality information.

Income from Rents: If you have rental property located in a RITA municipality and are receiving gross monthly rentals in excess of $250 per month from any and all properties within that municipality, you are considered to be engaged in a business activity and the net income is subject to the tax whether or not you are a resident of a RITA municipality. If you own rental property in more than one RITA municipality, the test stated above must be applied to each municipality individually and a separate schedule attached for each municipality. There are municipalities that have exceptions to the $250 per month rental minimum, see the RITA Member List at www.ritaohio.com for detailed municipality information.

In addition, if you own rental property and are a resident of a RITA municipality, you will be subject to the tax on the net income of such rental regardless of the location of that rental property owned.

Line 25 All Other Taxable Income – List all other Non-W-2 income such as farm income reported on Federal Schedule F, 1099 miscellaneous income not reported on Federal Schedule C, lottery winnings, director fees, and ordinary gains and losses reported on Federal Form 4797. Make sure to put the amount earned in each municipality in the proper columns. Attach schedules detailing all amounts reported on this line. *See the RITA Member List at www.ritaohio.com for detailed municipality information for special instructions or requirements for reporting lottery/gambling winnings.*

Line 26 – Add Lines 23, 24, 25 for each column.

Line 27 – If a net operating loss carryforward is applicable, place the amount on this line. **Note:** A net operating loss can only offset a gain in the same municipality. A combined net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. There are municipalities that have exceptions to the five (5) years loss carryforward rule, see the RITA Member List at www.ritaohio.com for detailed municipality information.

Line 28 – Subtract Line 27 from Line 26 for Columns 1 and 2. Enter the results on Line 28. Place the total of Line 28 in Column 6. If the total in Column 6 is zero or less, enter zero (0).

Line 29 – Subtract Line 27 from Line 26 for Columns 3, 4 and 5. Enter the results on Line 29. Place the total of Line 29 in Column 6. If the total in Column 6 is zero or less, enter zero (0). **Note:** If Line 29, Columns 3, 4, or 5 have entries, complete Schedule K, Line 34.

Line 30 – If line 29 is a gain in Columns 3 or 4, multiply the gain by the tax rate of the corresponding RITA municipality as shown in the Tax Table on pages 7-8. If Line 29 in either Columns 3 or 4 is a loss, enter zero (0).

Line 31 – Total Column 6 and enter result in Line 31 and on Line 1b of Section B, Form 37.

Schedule K Instructions

Line 32 – Complete Line 32 if you earned income in a RITA municipality from which no municipal income tax was withheld.

Multiply W-2 wages earned in a RITA municipality by the tax rate for that municipality. See the Tax Table on pages 7-8 for the tax rates for RITA municipalities. **Note:** Do not use Line 32 if your wages were earned in your resident municipality. Enter the total tax due on Line 32 and in Section B, Line 10.

Line 33 – Complete Line 33 if you earned wages in a NON-RITA municipality and you filed and paid the tax due to that municipality. Proof of payment may be required. Multiply W-2 wages earned in a NON-RITA municipality by the tax rate for that municipality. For the tax rate of the NON-RITA municipality, contact your employer or the city hall of that municipality. Enter the total on Line 33.

Line 34 – Skip this line if you did not complete Schedule J. Otherwise, multiply Line 29, Columns 3, 4 and 5 of Schedule J by the tax rate of the municipality where the income was earned. Proof of payment may be required.

Line 35 – Add lines 32, 33 and 34. Enter the total on Line 35 and in Section B, Line 4b.

Line 36 – Add Line 30, Column 3 and Line 30, Column 4 from Schedule J. Enter the total on Line 36 and in Section B, Line 11.

INDIVIDUAL SPECIAL NOTES

Each municipality has specific instructions or requirements for filing returns, reporting income and/or making estimated payments. Go to www.ritaohio.com for detailed information; click on the Municipalities link (top banner) and then click on RITA Member List link. Next, select the applicable municipality and click on the Individual Notes.

RITA MEMBERS 2013 - 2014 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Addyston	.015	1.00	.015
Adelphi	.01	.00	.01
Andover	.015	1.00	.015
Antwerp	.01	.50	.01
Arlington Heights	.021	1.00	.021
Ashville	.01	.00	.01
Aurora	.02	1.00	.02
Avon	.0175	1.00	.015
Avon Lake	.015	1.00	.015
Baltic	.01	1.00	.01
Baltimore	.01	.00	.01
Bay Village	.015	1.00	.01
Beachwood	.02	1.00	.02
Beaverdam	.01	1.00	.01
Bedford Heights	.02	1.00	.02
Belle Center	.01	1.00	.01
Bellevue	.015	1.00	.015
Belpre	.01	1.00	.01
Bentleyville	.01	.25	.01
Berea	.02	1.00	.015
Bettsville	.01	.00	.01
Bexley	.025	.65	.025
Bloomdale	.01	.00	.01
Bloomingdale	.01	1.00	.01
Boston Heights	.02	1.00	.02
Brecksville	.02	1.00	.02
Bremen	.01	1.00	.01
Broadview Heights	.02	.75	.02
Brooklyn	.025	1.00	.025
Brooklyn Heights	.02	1.00	.02
*Buckland	.01	.50	.01
Cairo	.005	.00	.005
Campbell	.025	1.00	.025
Cardington	.01	1.00	.01
Carroll	.0075	.25	.0075
Cecil	.01	.50	.01
Cedarville	.01	1.00	.01
Centerburg	.01	.50	.01
Chagrin Falls	.015	.75	.015
Chardon	.02	.50	.02
Circleville	.015	.50	.015
Cleveland Heights	.02	.50	.01
Clinton	.01	.00	.01
Commercial Point	.01	.00	.01
Continental	.01	1.00	.01
Corwin	.005	1.00	.005
Cuyahoga Heights	.02	1.00	.02
Danville	.01	.00	.01
Dennison	.02	1.00	.02
East Cleveland	.02	.00	.02
East Palestine	.01	.00	.01
Edison	.005	.00	.005
Elyria	.0175	1.00	.0175
Fairborn	.015	1.00	.015
Fairport Harbor	.02	1.00	.02
Fairview Park	.02	.75	.0125
Fort Jennings	.01	1.00	.01

RITA MEMBERS 2013 - 2014 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Fredericktown	.01	1.00	.01
Fremont	.015	1.00	.015
Gahanna	.015	.8333	.015
Galena	.01	.00	.01
Galion	.02	1.00	.01
Garfield Heights	.02	1.00	.02
Girard	.02	1.00	.02
Glenwillow	.02	1.00	.02
Grafton	.015	1.00	.015
Grandview Heights	.025	1.00	.0225
Greenhills	.015	1.00	.005
Grove City	.02	1.00	.02
Harrison	.01	1.00	.01
Harrod	.01	.00	.01
Haskins	.01	.50	.01
Highland Heights	.02	1.00	.02
Hilliard	.02	1.00	.02
Hopedale	.01	1.00	.01
Hudson	.02	1.00	.02
Huron	.01	.00	.01
Independence	.02	1.00	.02
Jackson Center	.015	1.00	.015
*Jerry City	.01	.00	.01
Jewett	.01	1.00	.01
Johnstown	.01	1.00	.005
Kent	.02	1.00	.02
Kent **as of 1/01/2014**	.0225	1.00	.0225
Killbuck	.01	1.00	.01
Kirtland	.02	1.00	.0175
LaGrange	.015	1.00	.015
Lakeline	.01	.00	.01
Lakemore	.02	.50	.02
Leispic	.015	1.00	.015
Lithopolis	.01	.00	.01
Lockbourne	.01	.00	.01
Lockland	.021	1.00	.021
Loveland	.01	1.00	.01
Lyndhurst	.015	.50	.015
Macedonia	.0225	1.00	.02
Macedonia **as of 1/01/2014**	.02	1.00	.02
Maineville	.01	.50	.01
Manchester	.01	1.00	.01
Maple Heights	.025	1.00	.025
Martins Ferry	.0075	1.00	.0075
Mayfield Heights	.01	.50	.01
Mayfield Village	.02	1.00	.02
McClure	.01	.00	.01
McDonald	.02	1.00	.02
Mechanicsburg	.01	.00	.01
Melrose	.01	.00	.01
Mentor	.02	1.00	.02
Metamora	.01	.50	.01
Middle Point	.015	1.00	.01
Middleburg Heights	.02	1.00	.02
Middleport	.01	1.00	.01
Mifflin	.01	.00	.01
Milan	.01	.00	.01

*BUCKLAND 2013 Tax Effective 7-1-13
*JERRY CITY 2013 Tax Effective 1-1-13

RITA MEMBERS 2013 - 2014 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Milford	.01	.00	.01
Milford Center	.01	.00	.01
Miller City	.01	1.00	.01
Mineral City	.01	1.00	.01
Minerva Park	.01	.50	.01
Minerva Park **as of 7/01/2013**	.01	.00	.01
Mingo Junction	.02	1.00	.02
Mingo Junction **as of 7/01/2013**	.01975	1.00	.01975
Mogadore	.0225	1.00	.0225
Moreland Hills	.01	.00	.01
*Morral	.01	.00	.01
Moscow	.01	1.00	.01
Mount Sterling	.01	.00	.01
Mount Healthy	.015	1.00	.0125
*Mount Victory	.01	.00	.01
New Albany	.02	1.00	.02
New Bavaria	.01	.00	.01
New Bloomington	.01	.50	.01
New Franklin	.01	1.00	.01
New Richmond	.01	.50	.01
New Riegel	.01	1.00	.005
New Waterford	.01	.50	.01
Newburgh Heights	.02	.60	.01
Newcomerstown	.02	1.00	.02
Newtown	.01	1.00	.01
North Lewisburg	.01	.50	.01
North Olmsted	.02	1.00	.02
North Ridgeville	.01	.10	.01
North Royalton	.02	1.00	.0125
Oakwood Village	.025	1.00	.025
Oberlin	.019	1.00	.019
Olmsted Falls	.015	.50	.015
Orange	.02	.60	.015
Ottawa	.01	.00	.01
Owensville	.01	.00	.01
Oxford	.02	1.00	.02
Painesville	.02	1.00	.02
Pataskala	.01	.00	.01
Pepper Pike	.01	.50	.01
Perry	.01	.00	.01
Perry **as of 11/25/2013**	.01	1.00	.01
Piketon	.01	.50	.01
Plain City	.01	.00	.01
Pleasant Hill	.0075	.00	.0075
*Pleasantville	.01	.00	.01
Portage	.01	.00	.01
Powell	.0075	1.00	.0025
Powhatan Point	.0075	1.00	.0075
Quincy	.01	.00	.01
Reminderville	.015	.00	.015
Reynoldsburg	.015	1.00	.015
Richmond Heights	.02	1.00	.02
Richmond Heights **as of 7/01/2013**	.0225	1.00	.0225
Richwood	.01	.00	.01
Ridgeway	.005	.00	.005
Rio Grande	.015	1.00	.015
Ripley	.01	1.00	.01
Riverside	.015	1.00	.015
Riverside **as of 1/07/2013**	.015	1.00	.0075
Rossford	.0225	1.00	.0225
Sabina	.01	1.00	.01

*MORRAL 2013 Tax Effective 10-1-13
*MOUNT VICTORY 2013 Tax Effective 6-1-13
*PLEASANTVILLE 2013 Tax Effective 7-1-13

RITA MEMBERS 2013 - 2014 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Saint Clairsville	.0075	.50	.0075
Saint Paris	.01	1.00	.01
Salineville	.01	.00	.01
Sandusky	.01	.00	.01
Sardinia	.01	.00	.01
Seven Hills	.02	1.00	.011
Shaker Heights	.025	.50	.01
Shawnee Hills	.02	1.00	.0175
Sheffield Lake	.015	.50	.01
Sheffield Village	.02	1.00	.02
Sherwood	.01	1.00	.01
Silver Lake	.02	1.00	.02
Silverton	.0125	.00	.0125
South Charleston	.01	1.00	.01
South Euclid	.02	.75	.01
Steubenville	.02	1.00	.02
Stratton	.01	1.00	.01
Streetsboro	.02	1.00	.02
Strongsville	.02	.75	.02
Sugar Grove	.0075	.50	.0075
Sugarcreek	.015	1.00	.015
Sunbury	.01	.00	.01
Swanton	.0125	.50	.01
Sycamore	.01	.50	.01
Tallmadge	.02	1.00	.02
Thurston	.01	.00	.01
*Tiro	.01	.00	.01
Tontogany	.01	1.00	.01
Toronto	.02	1.00	.02
Tremont City	.01	.00	.01
Twinsburg	.0225	1.00	.0225
Twinsburg **as of 1/01/2014**	.02	1.00	.02
Uhrichsville	.0175	1.00	.0175
University Heights	.025	1.00	.01
Upper Arlington	.02	1.00	.02
Urbancrest	.02	1.00	.02
Valley View (Cuyahoga County)	.02	1.00	.02
Valleyview (Franklin County)	.01	.00	.01
Vermilion	.01	.50	.01
Vermilion **as of 6/01/2013**	.015	1.00	.01
Wakeman	.01	.50	.01
Waterville	.02	1.00	.015
Waynesville	.01	1.00	.01
Wellington	.01	.00	.01
Wellston	.01	1.00	.01
Wellsville	.01	.00	.01
West Elkton	.01	1.00	.01
*West Mansfield	.01	.00	.01
Westlake	.015	1.00	.015
Weston	.01	.00	.01
Williamsburg	.01	1.00	.01
Willoughby	.02	1.00	.02
Willoughby Hills	.02	1.00	.015
Willowick	.02	.875	.02
Willshire	.01	.00	.01
Wintersville	.01	1.00	.01
Woodmere	.025	1.00	.025
Woodstock	.01	.00	.01
Worthington	.025	1.00	.025
Yellow Springs	.015	1.00	.015
Youngstown	.0275	1.00	.0275

*TIRO 2013 Tax Effective 7-1-13
*WEST MANSFIELD 2013 Tax Effective 1-1-13