



## 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 2013?  
 **Yes.** Go to question 2.  **No.**  You are **unable** to use Form 37B.
2. Did you move in 2013?  
 **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 2013? 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 2013, 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](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, 2014**. 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 2013 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 2013 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 2013 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 2014, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2014 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. **If you would like to verify your tax due, eFile to file your return, available at [www.ritaohio.com](http://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 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 2013 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>TAX CODE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>	<u>TAX CODE</u>	<u>MUNICIPALITY</u>	<u>TAX RATE</u>
018	Addyston	.015	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
033	Baltic	.01	508	Mingo Junction as of 7-1-13	.01975
050	Beachwood	.02	515	Mogadore	.0225
054	Beaverdam	.01	479	Moscow	.01
065	Bedford Heights	.02	535	New Albany	.02
083	Belle Center	.01	554	New Franklin	.01
086	Bellevue	.015	562	Newcomerstown	.02
089	Belpre	.01	561	Newtown	.01
095	Bloomington	.01	550	North Olmsted	.02
110	Boston Heights	.02	580	Oakwood Village	.025
130	Brecksville	.02	585	Oberlin	.019
132	Bremen	.01	609	Oxford	.02
150	Brooklyn	.025	610	Painesville	.02
160	Brooklyn Heights	.02	645	Powhatan Point	.0075
167	Campbell	.025	662	Reynoldsburg	.015
168	Cardington	.01	670	Richmond Heights	.02
192	Cedarville	.01	670	Richmond Heights as of 7-1-13	.0225
226	Continental	.01	588	Rio Grande	.015
223	Corwin	.005	672	Ripley	.01
250	Cuyahoga Heights	.02	703	Rossford	.0225
256	Dennison	.02	704	Sabina	.01
277	Elyria	.0175	707	Saint Paris	.01
287	Fairborn	.015	752	Sheffield Village	.02
291	Fairport Harbor	.02	748	Sherwood	.01
304	Fort Jennings	.01	756	Silver Lake	.02
308	Fredericktown	.01	763	South Charleston	.01
310	Fremont	.015	776	Steubenville	.02
320	Garfield Heights	.02	764	Stratton	.01
346	Girard	.02	775	Streetsboro	.02
347	Glenwillow	.02	733	Sugarcreek	.015
350	Grafton	.015	783	Tallmadge	.02
358	Grove City	.02	794	Tontogany	.01
339	Harrison	.01	792	Toronto	.02
370	Highland Heights	.02	790	Twinsburg	.0225
371	Hilliard	.02	797	Uhrichsville	.0175
431	Hopedale	.01	802	Upper Arlington	.02
378	Hudson	.02	806	Urbancrest	.02
390	Independence	.02	810	Valley View (Cuyahoga County)	.02
340	Jackson Center	.015	827	Waynesville	.01
377	Jewett	.01	834	Wellston	.01
392	Kent	.02	841	West Elkton	.01
412	Killbuck	.01	840	Westlake	.015
398	LaGrange	.015	864	Williamsburg	.01
407	Leispic	.015	870	Willoughby	.02
426	Lockland	.021	894	Wintersville	.01
436	Loveland	.01	900	Woodmere	.025
456	Manchester	.01	904	Worthington	.025
460	Maple Heights	.025	906	Yellow Springs	.015
466	Martins Ferry	.0075	907	Youngstown	.0275
485	Mayfield Village	.02			
478	McDonald	.02			
490	Mentor	.02			