

Form **37B**

Regional Income Tax Agency
RITA Individual Income Tax Return 2013
 For use by taxpayers who **DID NOT MOVE**, have **ONLY W-2 INCOME**, and live in **FULL CREDIT** municipalities

Contact us toll free:
 Cleveland 800.860.7482
 Columbus 866.721.7482
 Youngstown 866.750.7482
 TDD 440.526.5332

Your social security number	Spouse's social security number	
Your first name and middle initial	Last name	
If a joint return, spouse's first name and middle initial	Last name	
Current home address (number and street)	Apt #	
City, state, and ZIP code		
Daytime phone number	Municipality you lived in for the tax year	

Filing Status:
 Single or Married Filing Separately 3
 Joint 2 1
 If you have an **EXTENSION** check here and attach a copy: EXTENSION
 If this is an amended return, check here:
 If you are exempt from filing, check this box and complete the back of this form:

RITA's eFile
 Easy, Fast, Free & Secure
www.ritaohio.com

Section A

In Column A, put the actual name of the municipality (city or village) in which you and/or your spouse physically worked. If you did not work in a municipality, enter "None" in Column A. **DO NOT** enter school district tax in Column E.

Attach Local/City copy of W-2 Forms and Check or Money Order Here Please use a paperclip	Column A	Column B	Column C	Column D	Column E	Column F	
	Workplace Municipality (Name of city or village where you worked)	Wages (Greater of Box 1, 5 or 18 from W-2)	Tax Rate of resident municipality	Tax Due Before Withholding Multiply Column B times Column C	Local/City Tax Withheld By Employer	Allowable Credit for Tax Withheld Lesser of Column D or Column E	
Totals	0	Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below.			0	0	



If you have income other than wages reported on a W-2 form, such as income from Schedule C, E or F, you can not use Form 37B. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes please use the on-line eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately. To manually calculate your taxes please continue.

Section B

1 Total W-2 wages from Section A, Column B	1
2 Tax due before withholding. Multiply Line 1 by your resident municipality tax rate from the tax table. Enter the tax rate of your resident municipality here: _____%	2
3 Total credit allowable for withholding from Section A, Column F	3
4 Tax due after withholding. Subtract Line 3 from Line 2. If less than zero, enter -0- and file Form 10A to claim your refund. ▶	4
5 2013 estimated tax payments made to RITA by check, credit/debit card, or ePayment	5
6 Credit carried forward from 2012	6
7 Total estimated tax payments and credit carryovers (add lines 5 & 6)	7
8 Balance due. If Line 7 is less than Line 4, subtract Line 7 from Line 4 ▶	8
9 Amount to be Credited. If Line 7 is greater than Line 4 and you want a credit, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	9
10 Amount to be Refunded. If Line 7 is greater than Line 4 and you want a refund, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund.	10
11 Enter 2014 estimated tax in full. If left blank, RITA will calculate for you. ▶	11
12 Enter full estimate from Line 11 or first quarter estimate (1/4 of line 11) less credit, if any, from Line 9	12
13 TOTAL DUE by April 15, 2014. Add Lines 8 and 12. Make check payable to RITA. ▶	13

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

_____ Your Signature	_____ Date	_____ Preparer's Signature	_____ Date
_____ Spouse's Signature if a joint return	_____ Date	_____ Preparer's Address	_____ Id Number

Mail with W2s and **payment** to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-4652
 Mail with W2s 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

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: _____

Name of taxpayer(s) shown on page 1	Your social security number	Spouse's SSN if filing joint exemption	Year
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Declaration of Exemption

I am not reporting municipal (city or village) taxable income because:

1. I had no municipal taxable income for the year indicated above. Attach a copy of page 1 of your federal Form 1040, 1040A or 1040EZ. If you did not file a federal return because you did not meet the federal minimum gross income requirements, check here:

2. I was a member of the armed forces of the United States and had no income for the year indicated above other than military pay, military allowances, interest income, and/or dividend income.

3. I was under 18 years of age for the entire year (or the appropriate age for my resident municipality as indicated on page 1 or see the RITA Member list at www.ritaohio.com for detailed municipality information regarding the appropriate age for your resident municipality). Date of Birth

Mo	Day	Year
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4. I am a retired individual and received only pension, social security, interest and/or dividend income for the year indicated above. Attach a copy of page 1 of your federal Form 1040, 1040A or 1040EZ. If you did not file a federal return, attach a copy of your 1099-R or statement of Social Security Earnings. Retirement Date

Mo	Day	Year
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5. Prior to the first day of the year indicated above, I moved out of a RITA municipality, and I had no rental or self-employment income earned in a RITA municipality during the year indicated above. Date of Move

Mo	Day	Year
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Current Home Address (number and street)	City	State	Zip
Prior Home Address (number and street)	City	State	Zip

6. The taxpayer indicated above is deceased. Indicate the date of death to the right. Date of Death

Mo	Day	Year
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7. I am not exempt from tax. However, I filed and reported my taxable income to RITA on a joint return filed with my spouse.

Spouse's name	Spouse's social security number
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8. I meet the requirements of the Military Spouse Residency Relief Act for the year indicated above. Attach copies of Form DD 2058, your valid military spouse ID card, and your spouse's most recent LES.

Address of legal domicile (number and street)	City	State	Zip
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Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this Declaration of Exemption, and to the best of my knowledge and belief, it is true, correct and complete.

_____ Your signature	_____ Date	_____ Spouse's signature if joint exemption	_____ Date
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Special Individual 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.

Your social security number	Spouse's social security number		
Your first name and middle initial	Last name		
If a joint return, spouse's first name and middle initial	Last name		
Home address (number and street)			Apt #
City, state, and ZIP code			
Daytime phone number	Evening phone number		

Filing Status:

- Single or Married Filing Separately 3
 Joint 2 1

If you have an EXTENSION check here and attach a copy: EXTENSION

If this is an amended return, check here:

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Move Information

Check here if you moved since January 1, 2013, and indicate your change of address. If you moved more than once, supply the additional move information on a separate sheet.

Date of Move:	Current Address (number and street)	City	State	Zip
	Prior Address (number and street)	City	State	Zip

Section A

List all W-2 wages earned in 2013 and the amount of municipal (city) tax withheld while living in a RITA municipality. In general, unless you moved into or out of a RITA municipality during the year, your taxable wages cannot be less than Medicare wages (Box 5 of your W-2). List all tax withheld to your resident municipality in Column 3 only (even if you worked in the municipality where you lived). In Column 4, indicate the name of the municipality in which you or your spouse physically worked. This may be different from the employer's address shown on the W-2. If you did not work in a city or village enter "None" in Column 4. DO NOT enter school district tax into columns 2 or 3.

Papercip Local/City copy of W-2 Forms and Check or Money Order Here Do not use staples, tape or glue	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
	Wages (Greater of Box 1, 5 or 18 from W-2)	Local/City Tax Withheld for Workplace Municipality	Local/City Tax Withheld for Resident Municipality	Workplace Municipality (Name of city or village where you worked)	Resident Municipality (Name of city or village where you lived)	Dates Wages Were Earned	
						From Date MM/DD/YY	Thru Date MM/DD/YY
Totals	0	0	0	Enter the total of Column 1 on Page 2, Line 1a; enter the total of Column 2 on Page 2, Line 4a; and enter the total of Column 3 on Page 2, Line 7a.			



To manually calculate your taxes please continue to page 2. Tax balances are due by April 15th, 2014. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes, please use the online eFile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

_____ Your Signature	_____ Date	_____ Preparer's Signature	_____ Date
_____ Spouse's Signature if a joint return	_____ Date	_____ Preparer's Address	_____ ID Number

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: _____

Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the Instructions for Form 37 exemptions.

Section B

Withheld taxes
shown on your W-2 forms are reported on either line 4a or 7a.

Refunds:
To avoid delays in processing your refund, mail your return to the PO BOX address listed in lower right hand corner of this page.
Refunds of tax withheld from your wages must be applied for on Form 10A.
Download Form 10A at www.ritaohio.com

1 a	Total W-2 wages from Page 1, Section A, Column 1	1a	
b	Total self-employment, rental, partnership, and (if applicable) S corporation income as well as any other taxable income from Page 3, Schedule J, Line 31. If less than zero enter -0-	1b	
2	Total taxable income. Add lines 1a and 1b	2	
3	Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ %		3
4 a	Tax Withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments	4a	
b	Direct payment from Page 3, Schedule K, Line 35. Do not: enter tax withheld from your wages and or estimated tax payments on this line	4b	
5 a	Add lines 4a and 4b	5a	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____	5b	
c	Enter the smaller of line 5a or line 5b	5c	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____	6	
7 a	Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments. (see instructions)	7a	
b	Tax paid by your partnership/S corp to any RITA municipality	7b	
8	Total credits allowable. (Add lines 6, 7a, and 7b)		8
9	Subtract Line 8 from Line 3	9	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 32	10	
11	Tax on Schedule J Income from Page 3, Schedule K, Line 36	11	
12	TAX DUE RITA AFTER WITHHOLDING. Add lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions)		12
13	2013 Estimated Tax Payments made to RITA by check, debit or credit card or ePayment. Do not enter tax withheld from your W-2s. Only include payments made for the 2013 tax year.	13	
14	Credit carried forward from 2012	14	
15	TOTAL CREDITS. Add lines 13 and 14		15
16	Balance Due. If line 15 is less than line 12, subtract line 15 from line 12. Amounts less than \$1 will not be collected.		16
17	If line 15 is GREATER than 12, subtract line 12 from line 15 and enter OVERPAYMENT		17
18	Amount you want credited to your 2014 estimated tax	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Allow 90 days for your refund.	19	
20 a	Enter 2014 estimated tax in full (see instructions). Estimates are due 4/15/14, 7/31/14, 10/31/14 and 1/31/15	20a	
b	Enter full estimate or first quarter estimate (1/4 of line 20a)	20b	
21	Subtract line 18 from line 20b		21
22	TOTAL DUE by April 15, 2014. Add Lines 16 and 21		22

Estimated Taxes (Line 20a)
If you anticipate owing \$10 or more in income tax in 2014, you must estimate your taxes and make quarterly payments of the anticipated tax due as your income is earned. See the RITA Member list at www.ritaohio.com for detailed municipality information regarding exceptions to the \$10 rule. If your estimated taxes are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your 2014 estimate or use Worksheet 2 in the instruction booklet to calculate your estimate.

Credit Rate Worksheet: (applies to Section A wages and Schedule J, Line 29 income)

A	B	C	D	E
Wages/Income earned outside of resident municipality	Credit Rate for resident municipality from tax table	Maximum credit (multiply column A by column B)	Workplace tax withheld/paid	Tentative Credit Enter lesser of columns C or D
Total Tentative Credit. Enter on Section B, Line 5b above.				

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
Regional Income Tax Agency
 PO Box 6600
 Cleveland OH 44101-2004
Without payment:
Regional Income Tax Agency
 PO Box 94801
 Cleveland OH 44101-4801
Refund with an amount on line 19:
Regional Income Tax Agency
 PO Box 89409
 Cleveland OH 44101-6409

A COPY OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

SCHEDULE J						
SUMMARY OF NON W-2 INCOME (For columns 2-5 enter the Municipality where the income was earned)						
Print the name of each municipality where a profit/ (loss) was earned in the appropriate box(es)	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	RESIDENCE MUNICIPALITY	NONTAXING MUNICIPALITY	RITA MUNICIPALITY OF	RITA MUNICIPALITY OF	TAXED BY A NON-RITA MUNICIPALITY	ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
23. From Federal SCHEDULE C Attached	21	22	23	24	25	
24. From Federal SCHEDULE E Attached*	31	32	33	34	35	
25. All Other Taxable Income (or Loss). Attach Schedule(s)	41	42	43	44	45	
26. TOTAL NON-WAGE INCOME (Add Lines 23, 24, 25)						
27. LESS LOSS CARRY FORWARD IF ALLOWABLE	51 ()	52 ()	53 ()	54 ()	55 ()	
28. WORKPLACE INCOME (Line 26 minus Line 27)	61	62				
29. WORKPLACE INCOME (Line 26 minus Line 27)			63	64	65	
30. MUNICIPAL TAX DUE (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.

TOTAL of Column 6, place the total in Section B, Line 1b. 31.

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

*S-Corporation Distributions - Special Rules Apply - See the RITA Member List at www.ritaohio.com for detailed municipality information.

SCHEDULE K To complete Schedule K, see page 6 of the instructions. If additional space is needed, use separate sheet.

32. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Enter total tax due onto Line 32 and in Section B, Line 10.

32. _____

33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. (ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED) Complete Lines Below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Enter total tax due onto Line 33

33. _____

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 29, COLUMNS 3, 4, AND 5. Complete Lines below.

Workplace Income (Line 29, Columns 3, 4, & 5)	Municipality	Tax Rate (see instructions)	Tax Due

Enter total tax due onto Line 34

34. _____

35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section B, Line 4b.

35. _____

36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section B, Line 11.

36. _____