

GENERAL INSTRUCTIONS

This booklet contains Form 11 (Municipal Income Tax Withholding Statements), the necessary forms for filing employer withheld municipal income tax. A Form 17 to file an annual reconciliation, Form 17c to remit W2's and a Form 11a to amend any incorrectly filed Form 11's will be mailed under separate cover.

It is the duty of each employer within or doing business within any RITA MUNICIPALITY(IES) who employs one or more persons on a salary, wage, commission, or other such compensation subject to the INCOME TAX ORDINANCE(S) to deduct the tax due each time such compensation is paid to an employee.

EARNINGS ON WHICH EMPLOYERS ARE REQUIRED TO WITHHOLD MUNICIPAL INCOME TAX include, but are not limited to: wages, salaries, commissions and fees (except when paid to independent contractors), bonuses and incentive payments, tips, employer supplemental unemployment pay (subpay), and vacation, holiday and sickpay. Payments made to an employee by an employer as dismissal or severance pay or under an early retirement incentive plan, or wage continuation plan during periods of disability or sickness, are taxable and shall be apportioned in the same ratio as regular wages if the employee works in more than one municipality. **Employee contributions to retirement plans are NOT excludable.** Withholding applies to the employee's full compensation unreduced by the employee's contribution to a retirement plan. The same rules apply with respect to other amounts withheld from employees and contributed to other types of plans (annuities, deferred compensation, etc.).

Filing Form 11 and Form 17's after the due date will result in Penalty and Interest charges.

Changes - If your mailing address, federal identification number, company name, or quarterly/monthly filing requirements change from that shown on the preprinted Form 11, enter all changes on the enclosed Change Notice and return it to our Agency as soon as possible.

If you have any questions regarding the completion of these forms, please call (440) 526-0900 (Cleveland Local), (614) 538-0512 (Columbus Local), or 1-(800)-860-RITA (Toll Free). For TDD assistance call (440) 526-5332.

INSTRUCTIONS FOR COMPLETING EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT (FORM 11)

It is required that on or before the last day of each month, the taxes withheld in the previous month be paid and Form 11 filed with RITA. However, if the amount withheld in any one month for a municipality is less than \$100.00 the employer may defer the filing of Form 11 and the payment of the amount withheld until the last day of the month following the end of the calendar quarter. **SEE SPECIAL NOTES.**

Complete all information requested on Form 11. If the information is preprinted, be sure to check for accuracy.

When calculating tax due, do not include wages, salaries, commissions, etc. from individuals under 18 years of age. These individuals are not subject to municipal income tax except when specified in **SPECIAL NOTES.**

IMPORTANT – ESTIMATING MONTHLY/QUARTERLY TAXES DUE IS NOT ACCEPTABLE AND WILL RESULT IN PENALTY AND INTEREST.

LINE 1. Total wages subject to workplace tax for all RITA communities.

LINE 2. Amount of workplace tax withheld.

LINE 3. Amount of residence tax withheld.

LINE 4. Amount due and paid (LINE 2 + LINE 3).

The return must include the signature and title of the responsible party completing the return, also date and list the phone number.

On the distribution schedule, list the municipality (for an entire listing of the municipalities and tax rates see the rate sheet in this booklet or www.ritaohio.com), the workplace wages, the workplace tax rate, the workplace tax withheld and/or the residence tax withheld in the boxes provided. **YOU MUST RETURN A DISTRIBUTION SCHEDULE ALONG WITH EACH FORM 11 FILED.** If distribution has changed from your previously filed return, check the change box on the front of Form 11 and provide the correct information and explanation in the areas provided on the back of the form. For copies of all form types see www.ritaohio.com.

Areas affixed with an asterisk (*) are designated as distributions for Joint Economic Development Districts (JEDD). The JEDD areas are Beachwood East JEDD, Beachwood West JEDD and Orange - Chagrin Highlands JEDD. Please use caution when completing the distributions for the JEDD areas, whereas they are separate taxing entities.

PLEASE MAKE CHECK OR MONEY ORDER PAYABLE TO R.I.T.A.

SPECIAL NOTES:

AVON LAKE -

1. If your withholding for the 1st or 2nd month in the calendar year is \$250.00 or more you must file monthly for the remainder of the year.
2. Taxes must be withheld on employees 16 years of age and older.

BEACHWOOD - Monthly withholding due date is the 20th day of the following month except in the 3rd, 6th, 9th and 12th months when the due date for these months only will be the last day of the following month.

BEDFORD HTS. AND GLENWILLOW - If your withholding amount per month is more than \$250.00, you must file monthly with the due dates being the 20th day of the following month except in the 3rd, 6th, 9th and 12th months when the due date for these months only will be the last day of the following month.

BEXLEY, GRANDVIEW HTS., MT. STERLING, NEW ALBANY, POWELL AND SHAWNEE HILLS - if your withholding amount per month is:

1. Over \$100.00 but less than \$1,000.00 you must file monthly and the due date is 15 days following the month end except in the 3rd, 6th, 9th and 12th months when the due date for these months only will be the last day of the following month.
2. \$1,000.00 or more you must file semimonthly and the due dates are five days after the 15th and five days after the end of the month.

BRADY LAKE, LAKEMORE, MOGADORE, MOUNT GILEAD, PLYMOUTH, SALINEVILLE, SILVER LAKE, SOUTH SOLON, TORONTO AND VERMILION - All filings may be made quarterly, regardless of amount withheld.

GALENA - Employers doing business on a temporary basis (less than one year) must file monthly due on the 15th day of the following month. All other employers may file quarterly regardless of amount withheld.

KIRTLAND AND HUNTING VALLEY -

1. Monthly withholding - due date is the 20th day of the following month.
2. Quarterly withholding - due date is the 20th day of the month following the end of the calendar quarter.

LOCKLAND, NEWTOWN, ST. PARIS AND WINTERSVILLE -

1. All filings may be made quarterly.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

MARYSVILLE - Withholding is due on the 15th day of the following month for monthly and quarterly filers.

MILAN - Monthly withholding due date is 15 days following the month end except in the 3rd, 6th, 9th, and 12th months when the due date for these months only will be the last day of the following month.

MILFORD CTR. -

1. All filings may be made quarterly.

2. Full time students 18 years of age and under are exempt.

OBERLIN -

1. If your withholding is less than \$500.00 per month file quarterly.
2. If it is greater than \$500.00 per month file monthly.

OTTAWA - If your withholding amount per month is over \$10.00 you must file monthly.

REYNOLDSBURG - If your withholding amount per month is:

1. Less than \$1,000.00 you may file quarterly.
2. \$1,000.00, but less than \$2,000.00 you must file monthly with the due dates being the 15th day of the following month.
3. \$2,000.00 or more you must file semimonthly with the due dates being three days after the 15th and three days after the last day of each month.

RIVERSIDE -

1. The under 18 rule does not apply. Taxes must be withheld regardless of age.
2. All filings must be made monthly.

STEUERBENNVILLE - If your withholding amount per quarter is:

1. \$1,000.00 or less you may file quarterly.
2. Over \$1,000.00 you must file monthly with the due dates being ten days after the close of each month.

SUNBURY - You must file monthly if:

1. The total due in the prior calendar year was \$6,000.00 or more or taxes deducted for any month in the preceding quarter were over \$500.00. The due date is five banking days after the last day of the month.
2. You are a temporary employer who will not conduct business in the village more than one year. The due date is the fifteenth day of the following month.

UPPER ARLINGTON - If your withholding amount per month is:

1. \$300.00 or less you may file quarterly.
2. Over \$300.00 but less than \$1,000.00 you must file monthly and the due date is 15 days following the month end except in the 3rd, 6th, 9th and 12th months when the due date for these months only will be the last day of the following month.
3. \$1,000.00 or more you must file semimonthly with the due dates being five days after the 15th and five days after the end of each month.

PENALTY AND INTEREST CHARGES FOR LATE FILING: When a return is received after the return's due date, the employer will be subject to penalty and interest charges as required by the local income tax ordinances.

FINAL FILING REQUIREMENTS: File Form 11 paying any withholding that is still owed. Also file Forms 17 (Withholding Reconciliation of Returns) and 17c (W2 Transmittal Sheet and W2's). If you sell your business, please advise in writing to whom the business was sold.

MUNICIPALITY	RATE	MUNICIPALITY	RATE
006	ASHVILLE	053	NEW ALBANY
010	AURORA	540	NEWBURGH HTS
013	*ARLINGTON HTS	549	NORTH LEWISBURG
020	*AVON	550	NORTH OLMSTED
021	AVON LAKE	561	NEWTOWN
040	BAY VILLAGE	570	NORTH ROYALTON
050	BEACHWOOD	580	OAKWOOD VLG
051	BEACHWOOD	585	OBERLIN
	EAST JEDD	589	OLMSTED JEDD
052	BEACHWOOD	590	OLMSTED FALLS
	WEST JEDD	600	ORANGE
065	BEDFORD HTS	601	ORANGE CHAGRIN
090	BENTLEYVILLE		HIGHLANDS JEDD
100	BEREA	606	OTTAWA
104	BEXLEY	635	PLYMOUTH
110	BOSTON HTS	640	PLAIN CITY
115	BRADY LAKE	648	POWELL
130	BRECKSVILLE	650	PEPPER PIKE
140	BROADVIEW HTS	660	REMINDERVILLE
160	BROOKLYN HTS	661	*REMINDERVILLE \
180	CHAGRIN FALLS		TWINSBURG TWP JEDD
194	CENTERBURG	662	REYNOLDSBURG
250	*CUYAHOGA HTS	669	RIDGEWAY
270	EAST CLEVELAND	670	RICHMOND HTS
277	ELYRIA	671	RICHWOOD
291	FAIRPORT HARBOR	680	RIVERSIDE
300	FAIRVIEW PARK	704	**SABINA
304	FORT JENNINGS	707	SAINT PARIS
319	GALENA	710	SANDUSKY
320	GARFIELD HTS	712	SALINEVILLE
347	GLENWILLOW	720	SEVEN HILLS
357	GRANDVIEW HTS	749	SHAWNEE HILLS
370	HIGHLAND HTS	750	SHAKER HTS
378	HUDSON	752	*SHEFFIELD VLG
380	**HUNTING VALLEY	756	SILVER LAKE
390	INDEPENDENCE	769	SOUTH SOLON
394	KIRTLAND	770	SOUTH EUCLID
398	LAGRANGE	775	STREETSBORO
400	LAKEWOOD	776	STEUBENVILLE
401	LAKEMORE	779	SUNBURY
426	LOCKLAND	780	STRONGSVILLE
440	LYNDHURST	792	TORONTO
454	*MAINEVILLE	800	UNIVERSITY HTS
460	MAPLE HTS	802	UPPER ARLINGTON
466	*MARTINS FERRY	806	URBANCREST
467	MARYSVILLE	810	VALLEY VIEW
480	MAYFIELD HTS	815	VERMILION
485	MAYFIELD VLG	820	*WALTON HILLS
500	MIDDLEBURG HTS	821	WAKEMAN
504	*NEW BLOOMINGTON	834	WELLSTON
505	MILAN	840	WESTLAKE
507	MILFORD CENTER	890	WILLOWICK
515	MOGADORE	894	WINTERSVILLE
520	MORELAND HILLS	900	WOODMERE
526	MOUNT GILEAD	904	WORTHINGTON
528	MOUNT STERLING		

- * ARLINGTON HTS RATE CHANGE FROM 1.70% TO 2.10% AS OF 1-1-03
- * AVON TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-02
- * CUYAHOGA HTS TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 10-1-02
- ** HUNTING VALLEY TAX RATE CHANGE FROM 0.75% TO 0% AS OF 1-1-03
- * MAINEVILLE TAX AS OF 10-1-02

- * MARTINS FERRY TAX AS OF 1-1-02
- * NEW BLOOMINGTON TAX AS OF 6-1-02
- * REMINDERVILLE/TWINSBURG TWP JEDD AS OF 1-1-03
- ** SABINA TAX RATE CHANGE FROM 1.0% TO 0% AS OF 11-19-02
- * SHEFFIELD VILLAGE TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 5-27-02
- * WALTON HILLS TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 9-1-02

FAIRPORT HARBOR - If your withholding for the 1st or 2nd month in the calendar quarter is \$250.00 or more you must file monthly with the due date being the 20th day of the following month.

MAINEVILLE - If your withholding total for the prior year was \$2400.00 or more or \$200 or more per month in the current year you must file monthly and the due date is the 15th day of the following month.

WORTHINGTON - If your withholding amount is:

1. \$12,000.00 or more in the previous calendar year or \$1000.00 or more was withheld in a previous month file semimonthly with the due dates being 5 days after the 15th and 5 days after the end of each month.
2. \$12,000.00 or less but more than \$3,599.00 in the prior calendar year or \$100.00 or more was withheld in a previous month you must file monthly and the due date is 15 days following the month and except in the 3rd, 6th, 9th and 12th months when the due date for those months only will be the last day of the following month.
3. All employers not required to make semimonthly or monthly payments of taxes withheld shall make quarterly payments no later than the last day of the month following the end of each quarter.

ARLINGTON HEIGHTS, CENTERBURG, FORT JENNINGS AND URBANCREST - All filings may be made quarterly.

