Tax Practitioner Seminar

January 27, 2017

Taxable Income Changes - Individual Filers

Individual Form 37 & Examples

2

Where Do I Find Forms?

- Professional Tax Software - MeF
  - CCH – ATX, ProSystem *fx*
  - Creative Solutions - UltraTax CS
  - Drake
  - H&R Block
  - Intuit – Intuit Tax Online, Lacerte
  - Jackson Hewitt – ProFiler
  - Tax Act
- RITAOhio.com
  - E-File
  - AutoCalc
  - Fill-in PDF
  - Manual forms

Taxpayer Assistance Days

- Norwalk
  March 2, 2017
  12pm-7pm
  100 Republic Street
  Norwalk, Ohio 44857
- North Ridgeville
  March 7, 2017
  1 pm – 7 pm
  7307 Avon Belden Road
  North Ridgeville, Ohio, 44039
- Fostoria
  March 8, 2017
  9 am – 4 pm
  213 South Main Street
  Fostoria, Ohio 44830
- Riverside
  March 14, 2017
  12 pm – 7 pm
  5200 Springfield Street Suite 100
  Riverside, Ohio 45431
- North Canton
  March 16, 2017
  1 pm – 7 pm
  145 N. Main Street
  North Canton, Ohio 44720
- Mt. Healthy
  March 21, 2017
  12 pm – 6 pm
  1541 Hill Ave.
  Mt. Healthy, Ohio 45231
- Holland
  March 23, 2017
  12 pm – 7 pm
  950 S. McCord Road
  Holland, Ohio 43528
- Bellefontaine
  March 28, 2017
  9 am – 4 pm
  135 N. Detroit Street
  Bellefontaine, Ohio 43311
- Willoughby Hills
  March 30, 2017
  1 pm – 7 pm
  35405 Chardon Road
  Willoughby Hills, Ohio 44094
- Wadsworth
  April 1, 2017
  9 am – 4 pm
  120 Maple Street
  Wadsworth, Ohio 44281

Form **37** Regional Income Tax Agency
RITA Individual Income Tax Return **2016**
Do not use staples, tape or glue

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

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 MAILING address (number and street)	Apt#
City, state, and ZIP code	
Daytime phone number	Evening phone number

Filing Status:
☐ Single or Married Filing Separately
☐ Joint

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

If this is an AMENDED return, check here: ☐
In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:
☐ Full-Year ☐ Part-Year ☐ Non-Resident

City/Village/Township of Residence - Required
In the boxes below, indicate the physical location of your residence(s) for all of 2016. This may be different from your mailing address. If you moved during 2016, list the effective date, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/Village/Township	Address
1/1/2016		

Section A
List all income from W-2 wages and W-2G winnings reported in 2016 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G Forms here. Do not use staples, tape or glue. Do not use staples, tape or glue

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
	W-2/W-2G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Working Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Winning Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Wages Were Earned: From Date MM/DD/YY	Dates Wages Were Earned: Thru Date MM/DD/YY	Date of Receipt: Date Won MM/DD/YY
Totals				For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages – Go to Page 3, Schedule K, Line 33 to calculate tax due.			

⚠ Caution: Tax balances are due by April 18, 2017. 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 Name (Please Print)	Date
Spouse's Signature if a joint return	Date	Preparer's Signature	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.

Form **37** Regional Income Tax Agency
RITA Individual Income Tax Return **2016**
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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 MAILING address (number and street)	Apt#
City, state, and ZIP code	
Daytime phone number	Evening phone number

Filing Status:
☐ Single or Married Filing Separately
☐ Joint

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

If this is an AMENDED return, check here: ☐
In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:
☐ Full-Year ☐ Part-Year ☐ Non-Resident

City/Village/Township of Residence - Required
In the boxes below, indicate the physical location of your residence(s) for all of 2016. This may be different from your mailing address. If you moved during 2016, list the effective date, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/Village/Township	Address
1/1/2016		

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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 MAILING address (number and street)	Apt#
City, state, and ZIP code	
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Effective Date	City/Village/Township	Address
1/1/2016		

Your Signature Date Preparer's Name (Please Print) Date
Spouse's Signature if a joint return Date Preparer's Signature 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.

Form **37** Regional Income Tax Agency **RITA Individual Income Tax Return** **2016**
Do not use staples, tape or glue

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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 MAILING address (number and street)	Apt#
City, state, and ZIP code	
Daytime phone number	Evening phone number

Filing Status:
☐ Single or Married Filing Separately
☐ Joint

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If this is an AMENDED return, check here: ☐
In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

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☐ Full-Year ☐ Part-Year ☐ Non-Resident

City/Village/Township of Residence - Required
In the boxes below, indicate the physical location of your residence(s) for all of 2016. This may be different from your mailing address. If you moved during 2016, list the effective date, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/Village/Township	Address
1/1/2016		

Your Signature Date Preparer's Name (Please Print) Date
Spouse's Signature if a joint return Date Preparer's Signature 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.

Form **37** Regional Income Tax Agency
RITA Individual Income Tax Return **2016**
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Columbus 866.720.7482
Youngstown 866.780.7482
TDD 440.659.6130

Your Last Name (Underline Name) | Spouse's Last Name (if applicable)
Ryan | Merritt

Filing Status:
☐ Single or Married Filing Separately
☐ Joint

Scenario 1
CURRENT MAILING address
2401 Ontario St
City/Village, and ZIP Code
Cleveland, OH 44115
City/Village (place name) where

City/Village/Township
In the boxes below, indicate the city/village/township in which you moved more than once, indicate

Effective Date | City/Vi
9/1/2016

Section A
List all income from W-2 wages and W-2G winnings reported in 2016 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G 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		
W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	**Workplace/ Winning Municipality** (City or village where you worked)	**Resident Municipality** (City or village where you lived)	Dates Wages Were Earned		Date of winnings
					From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
Totals							

For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For **Non-Residents** required to file on workplace wages – Go to Page 3, Schedule K, Line 33 to calculate tax due.

⚠ Caution: Tax balances are due by April 18, 2017. 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 complete.

Your Signature

Spouse's Signature if a joint return

May RITA discuss this return with your preparer?

Filing is mandatory

Form 37 (2016) Page 2

Section B

For NON W-2/ Schedule Income see Pages 3-4 before starting Section B.

1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	
b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 28, Column 7. 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: 2%		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 payments from Page 3, Schedule K, Line 36. 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: 2%	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: 75%	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 (see instructions)	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 33.	10	
11	Tax on Schedule J Income from Page 3, Line 32, Column 7.	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	2016 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2016 tax year.	13	
14	Credit carried forward from 2015.	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. If the amount is $10 or less, enter -0-. ▶		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 2017 estimated tax.	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts $10 or less will not be refunded. Allow 90 days for your refund.	19	
20 a	Enter 2017 estimated tax in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17. ▶	20a	
b	Enter first quarter estimate (1/4 of Line 20a).	20b	
21	Subtract Line 18 from Line 20b.		21
22	TOTAL DUE by April 18, 2017. Add Lines 16 and 21.		22

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

If your resident city/village sets a Credit Rate of 1%, enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.

Refunds: To avoid delays in receiving your refund, mail your return to the PO BOX address listed in the chart right and not other addresses.

Refunds of tax withheld from your wages will be applied to Line 19A.

Download Form 10A at www.ritaohio.com

Estimated Taxes (Line 20a): If your estimated tax liability is $200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments 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 estimate or use Worksheet 2 in the instructions to calculate your estimate. Note: If Line 20a is left blank, RITA will calculate your estimate.

Credit Rate Worksheet:

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from tax table	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
Enter amount from WORKSHEET L, Row 12, Column 7				
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 6500
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

Form 37 (2016) Page 2

Section B

13	2016 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2016 tax year.	13	
14	Credit carried forward from 2015.	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. If the amount is $10 or less, enter -0-. ▶		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 2017 estimated tax.	18	
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts $10 or less will not be refunded. Allow 90 days for your refund.	19	
20 a	Enter 2017 estimated tax in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17. ▶	20a	
b	Enter first quarter estimate (1/4 of Line 20a).	20b	
21	Subtract Line 18 from Line 20b.		21
22	TOTAL DUE by April 18, 2017. Add Lines 16 and 21.		22

Refunds: To avoid delays in processing your return, mail your return to the PO BOX address listed in the 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.rita.oh.gov

Estimated Taxes (Line 20a): If your estimated tax liability is $200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments 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 estimate or use Worksheet 2 in the instructions to calculate your estimate. Note: If Line 20a is left blank, RITA will calculate your estimate.

Credit Rate Worksheet

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from tax table	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
Enter amount from WORKSHEET L, Row 12, Column 7				
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

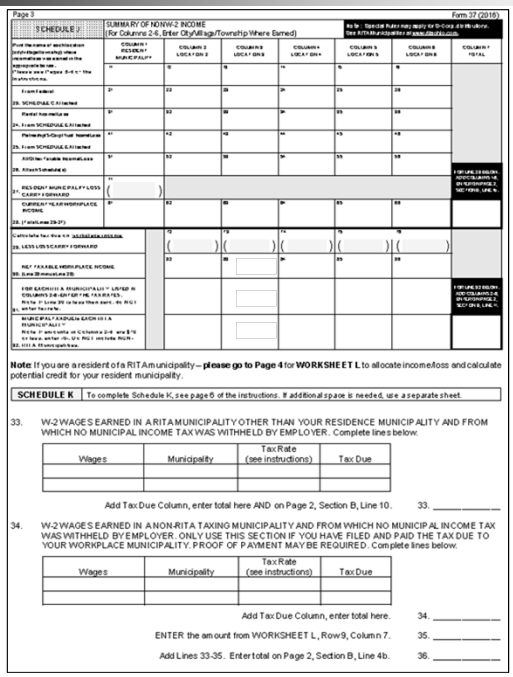
Form 37 (2016) Page 2

Section B

Credit Rate Worksheet:

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from tax table	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
Enter amount from WORKSHEET L, Row 12, Column 7				
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



Page 3 — Form 37 (2018)

SCHEDULE J — SUMMARY OF NONW-2 INCOME (For Columns 2-6, Enter City/Village/Township Where Earned)

Note: Special Rules may apply for S-Corp. distributions. See RITA Municipalities at www.ritaohio.com.

Print the name of each location (city/village/township) where income/loss was earned in the appropriate box. Please see Pages 5-6 of the Instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
	11	12	13	14	15	16	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	26	
Rental Income/Loss 24. From SCHEDULE E Attached	31	32	33	34	35	36	
Partnership/S-Corp/Trust Income/Loss 25. From SCHEDULE E Attached	41	42	43	44	45	46	
All Other Taxable Income/Loss 26. Attach Schedule(s)	51	52	53	54	55	56	
27. RESIDENT MUNICIPALITY LOSS CARRY FORWARD	71 ( )						
CURRENT YEAR WORKPLACE INCOME 28. (Total Lines 23-27)	61	62	63	64	65	66	
Calculate tax due on workplace income: 29. LESS LOSS CARRY FORWARD		72 ( )	73 ( )	74 ( )	75 ( )	76 ( )	
NET TAXABLE WORKPLACE INCOME 30. (Line 28 minus Line 29)		82	83	84	85	86	
31. FOR EACH RITA MUNICIPALITY LISTED IN COLUMNS 2-6 - ENTER THE TAX RATES. Note: If Line 30 is less than zero, do NOT enter tax rate.							
32. MUNICIPAL TAX DUE to EACH RITA MUNICIPALITY Note: If amounts in Columns 2-6 are $10 or less, enter -0-. Do NOT include NON-RITA Municipalities.							

Note: If you are a resident of a RITA municipality – **please go to Page 4** for **WORKSHEET L** to allocate income/loss and calculate potential credit for your resident municipality.

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

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

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 33. _____

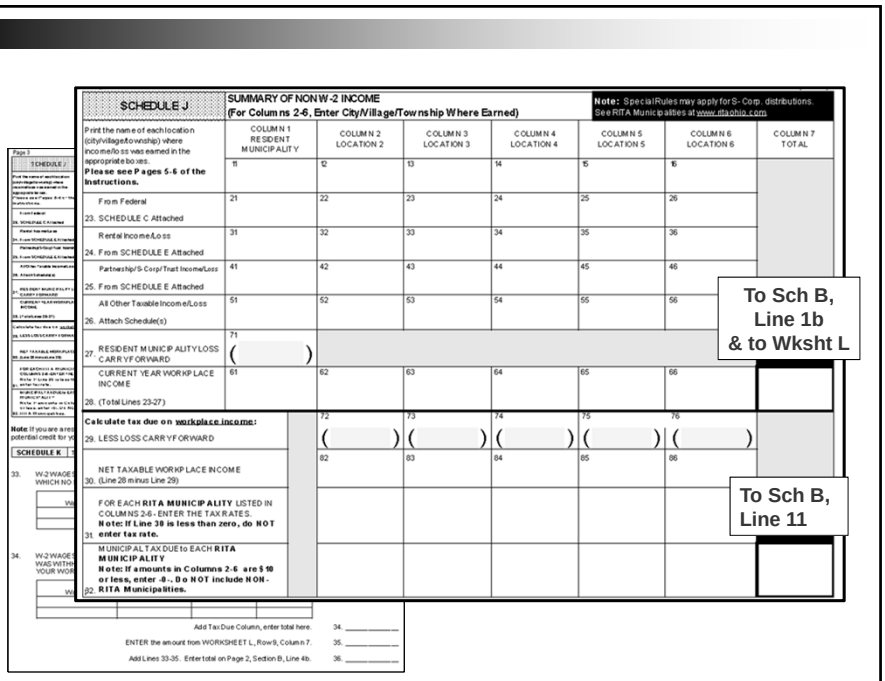
34. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED. Complete lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here. 34. _____

ENTER the amount from WORKSHEET L, Row 9, Column 7. 35. _____

Add Lines 33-35. Enter total on Page 2, Section B, Line 4b. 36. _____



Direct Payments

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

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

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 33. _____

34. 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

Add Tax Due Column, enter total here. 34. _____

ENTER the amount from WORKSHEET L, Row 9, Column 7. 35. _____

Add Lines 33-35. Enter total on Page 2, Section B, Line 4b. 36. _____

Form 37 (2016) Page 4

WORKSHEET L INCOME/LOSS ALLOCATION — **RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.**

	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTALS
Print the name of each location (city/village/township) listed from SCHEDULE J, COLUMNS 16 Please see Pages 5-6 of the Instructions.							
Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28							
1. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a gain., enter in each column and total across.							
2. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a loss., enter in each column and total across.							
3. Compute GAIN Percentage: Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	%	%	%	%	%	
4. Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 2, Column 7 by the percentage(s) in Row 3.							
5. Subtract Row 4 from Row 1.							
6. Enter NET TAXABLE WORKPLACE INCOME from SCHEDULE J, Line 30.							
7. Enter the lesser of Row 5 or Row 6 above. If amount is less than zero, enter -0-.							
8. For Columns 2-6, enter tax rate for workplace municipality listed.	Rows 8-9: Calculate the tax due on Non-W2 workplace income						Enter amount from Row 9, Col 7 below on Page 3, Schedule K, Line 35
9. Multiply Row 6 by Row 8. If the result is $10 or less, enter -0- on Row 9. If greater than $10 - multiply Row 7 by Row 8 and enter the result on Row 9.							
10. If amount in Row 9 is greater than zero, enter the amount from Row 7.	Rows 10-11: Get credit for the tax paid in Row 9, Column 7						
11. Multiply Row 10 by the Credit Rate of the resident municipality. The resident municipality's credit rate: _____							Enter amount from Row 12, Col 7 below on Page 2, Credit Rate Worksheet
12. Enter the lesser of Row 9 or Row 11 above.							

FORM 37 EXAMPLES

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Example 1

Name: John Q. Public
Mailing Address: PO Box 1234
Tontogany, OH 44565

Physical Address: 111 North Street
Tontogany, OH 44565

- Mr. Public earned **wages of $50,000** from his employment in Bowling Green, where $1,000 in Bowling Green city tax was withheld.
- He owns a business in Bowling Green that generated **Schedule C net income of $10,000**.
- He has a rental property in Tontogany, that generated a **net loss of $5,000**

	Tontogany	Bowling Green
RITA Municipality	Yes	No
Tax Rate	1.00%	2.00%
Credit Factor	100.00%	100.00%
Credit Rate(Limit)	1.00%	2.00%

Form **37**

Regional Income Tax Agency
RITA Individual Income Tax Return **2016**
Do not use staples, tape or glue

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

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: John Q	Last name: Public
If a joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street): PO Box 1234	Apt #
City, state, and ZIP code: Tontogany, OH 43565	
Daytime phone number	Evening phone number

Filing Status:
- [x] Single or Married Filing Separately
- [ ] Joint

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

If this is an AMENDED return, check here: [ ]
In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:
- [x] Full-Year [ ] Part-Year [ ] Non-Resident

City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2016. This may be different from your mailing address. If you moved during 2016, list the effective date, city/village/township and address in the appropriate boxes. **Why?** Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/Village/Township	Address
1/1/2016	Tontogany, OH	111 North Street

Section A

List all income from W-2 wages and W-2G winnings reported in 2016 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W2/W2G 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		
W-2/W-2G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	**Workplace/ Winning Municipality** (City or village where you worked)	**Resident Municipality** (City or village where you lived)	Dates Wages Were Earned		Date of winnings
					From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY
$ 50,000	$ 1,000		Bowling Green	Tontogany	01/01/16	12/31/16	
Totals	$ 50,000	$ 1,000					

For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For **Non-Residents** required to file on workplace wages – Go to Page 3, Schedule K, Line 33 to calculate tax due.

Caution: Tax balances are due by April 18, 2017. 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.

Page 3 — Form 37 (2016)

SCHEDULE J — **SUMMARY OF NON W-2 INCOME (For Columns 2-6, Enter City/Village/Township Where Earned)**

Note: Special Rules may apply for S-Corp. distributions. See RITA Municipalities at www.ritaohio.com.

Print the name of each location (city/village/township) where income/loss was earned in the appropriate boxes. Please see Pages 5-6 of the Instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
	11 Tontagy	12 Bowling Green	13	14	15	16	
From Federal 23. SCHEDULE C Attached	21	22 $ 10,000	23	24	25	26	
Rental Income/Loss 24. From SCHEDULE E Attached	31 ($ 5,000)	32	33	34	35	36	
Partnership/S-Corp/Trust Income/Loss 25. From SCHEDULE E Attached	41	42	43	44	45	46	
All Other Taxable Income/Loss 26. Attach Schedule(s)	51	52	53	54	55	56	FOR LINE 28 BELOW: ADD COLUMNS 1-6, ENTER ON PAGE 2, SECTION B, LINE 1b.
27. RESIDENT MUNICIPALITY LOSS CARRY FORWARD	71 ( )						
CURRENT YEAR WORKPLACE INCOME 28. (Total Lines 23-27)	61 ($ 5,000)	62 $ 10,000	63	64	65	66	$ 5,000
Calculate tax due on workplace income: 29. LESS LOSS CARRY FORWARD		72 ( )	73 ( )	74 ( )	75 ( )	76 ( )	
NET TAXABLE WORKPLACE INCOME 30. (Line 28 minus Line 29)		82 $ 10,000	83	84	85	86	
FOR EACH RITA MUNICIPALITY LISTED IN COLUMNS 2-6- ENTER THE TAX RATES. Note: If Line 30 is less than zero, do NOT enter tax rate. 31.							FOR LINE 32 BELOW: ADD COLUMNS 2-6, ENTER ON PAGE 2, SECTION B, LINE 11.
MUNICIPAL TAX DUE to EACH RITA MUNICIPALITY Note: If amounts in Columns 2-6 are $10 or less, enter -0-. Do NOT include NON-RITA Municipalities. 32.							

Note: If you are a resident of a RITA municipality – **please go to Page 4** for **WORKSHEET L** to allocate income/loss and calculate potential credit for your resident municipality.

Form 37 (2016) — Page 2

Section B

For NON W-2/ Schedule income see Pages 3-4 before starting Section B.

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

If your resident city/village has a Credit Rate of 0%; enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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/W-2G income from Page 1, Section A, Column 1.	1a	$ 50,000	
	b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 28, Column 7. If less than zero, enter -0-.	1b	$ 5,000	
2		**Total taxable income.** Add Lines 1a and 1b.	2	$ 55,000	
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: 1.0%			3 $ 550
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	$ 1,000	
	b	Direct payments from Page 3, Schedule K, Line 36. **Do not** enter tax withheld from your wages and/or estimated tax payments on this line.	4b	$ 100	
5	a	Add Lines 4a and 4b.	5a	$ 1,100	
	b	Total tentative **credit** from Credit Rate Worksheet, Column E **located at the bottom of this page**. Your resident municipality's credit rate: 1.0%	5b	$ 550	
	c	Enter the smaller of Line 5a or Line 5b.	5c	$ 550	
6		Multiply Line 5c by the **credit factor** of your resident municipality from the tax table. Your resident municipality's credit factor: 100%	6	$ 550	
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 (see instructions)	7b		
8		**Total credits allowable.** (Add Lines 6, 7a, and 7b.)			8 $ 550
9		Subtract Line 8 from Line 3.	9	$ 0	
10		Tax on non-withheld wages from Page 3, Schedule K, Line 33.	10		
11		Tax on Schedule J Income from Page 3, Line 32, Column 7.	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 $ 0
13		2016 Estimated Tax Payments made to RITA. **Do not** enter tax withheld from your W-2s. **Only** include payments made for the 2016 tax year.	13		
14		Credit carried forward from 2015.	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. If the amount is $10 or less, enter -0-. ▶			16 $ 0
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 2017 estimated tax.**	18		
19		Amount to be **refunded.** You may not split an overpayment between a refund and a credit. Amounts $10 or less will not be refunded. Allow 90 days for your refund.	19		
20	a	Enter **2017 estimated tax** in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17. ▶	20a		
	b	Enter first quarter estimate (1/4 of Line 20a).	20b		
21		Subtract Line 18 from Line 20b.			21
22		**TOTAL DUE** by April 18, 2017. Add Lines 16 and 21.			22 $ 0

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WORKSHEET L INCOME/LOSS ALLOCATION:	RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.						
Fill the same or each location of place of work (town ship) listed from SCHEDULE J, COLUMNS 1-6 Please see Page 1 5-6 of the instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTALS
	Tontogany	Bowling Green					
Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28	($ 5,000)	$ 10,000					
1. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a gain, enter in each column and total across.		$ 10,000					$ 10,000
2. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a loss, enter in each column and total across.	($ 5,000)						($ 5,000)
3. Compute GAIN Percentage: Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	100 %	%	%	%	%	
4. Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 2, Column 7 by the percentage(s) in Row 3.		($ 5,000)					
5. Subtract Row 4 from Row 1.		$ 5,000					
6. Enter NET TAXABLE WORKPLACE INCOME from SCHEDULE J, Line 30.		$ 10,000					
7. Enter the lesser of Row 5 or Row 6 above. If amount is less than zero, enter -0-.		$ 5,000					
8. For Columns 2-6, enter tax rate for workplace municipality listed.	Rows 8-9: Calculate the tax due on Non-RITA workplace income	2%					Enter amount from Row 9, Col 7 below on Page 3, Schedule K, Line 35
9. Multiply Row 6 by Row 8. If the result is $10 or less, enter -0- on Row 9. If greater than $10 - multiply Row 7 by Row 8 and enter the result on Row 9.		$ 100					$ 100
10. If amount in Row 9 is greater than zero, enter the amount from Row 7.	Rows 10-11: Get credit for the tax paid in Row 9, Column 7	$ 5,000					
11. Multiply Row 10 by the Credit Rate of the resident municipality. The resident municipality's credit rate: 1.0%		$ 50					Enter amount from Row 12, Col 7 below on Page 2, Credit Rate Worksheet
12. Enter the lesser of Row 9 or Row 11 above.		$ 50					$ 50

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

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

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 33. _____

34. 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

Add Tax Due Column, enter total here. 34. _____

ENTER the amount from WORKSHEET L, Row 9, Column 7. 35. $ 100

Add Lines 33-35. Enter total on Page 2, Section B, Line 4b. 36. $ 100

Credit Rate Worksheet:

A **Wages/Income** earned outside of resident municipality	B **Credit Rate** for resident municipality from tax table	C **Maximum credit** (multiply Column A by Column B)	D **Workplace tax withheld/paid**	E **Tentative Credit** Enter lesser of Columns C or D
$ 50,000	1.0%	$ 500	$ 1,000	$ 500
Enter amount from WORKSHEET L, Row 12, Column 7				$ 50
Total Tentative Credit: Enter on Section B, Line 5b, above.				$ 550

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

Form 37 (2016) Page 2

Section B

For NON W-2/ Schedule income see Pages 3-4 before starting Section B.

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

If your resident city/village has a Credit Rate of 0%; enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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/W-2G income from Page 1, Section A, Column 1.	1a	$ 50,000	
	b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 28, Column 7. If less than zero, enter -0-.	1b	$ 5,000	
2		**Total taxable income.** Add Lines 1a and 1b.	2	$ 55,000	
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: 1.0%			3 $ 550
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	$ 1,000	
	b	Direct payments from Page 3, Schedule K, Line 36. **Do not** enter tax withheld from your wages and/or estimated tax payments on this line.	4b	$ 100	
5	a	Add Lines 4a and 4b.	5a	$ 1,100	
	b	Total tentative **credit** from Credit Rate Worksheet, Column E **located at the bottom of this page**. Your resident municipality's credit rate: 1.0%	5b	$ 550	
	c	Enter the smaller of Line 5a or Line 5b.	5c	$ 550	
6		Multiply Line 5c by the **credit factor** of your resident municipality from the tax table. Your resident municipality's credit factor: 100%	6	$ 550	
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 (see instructions)	7b		
8		**Total credits allowable.** (Add Lines 6, 7a, and 7b.)			8 $ 550
9		Subtract Line 8 from Line 3.	9	$ 0	
10		Tax on non-withheld wages from Page 3, Schedule K, Line 33.	10		
11		Tax on Schedule J Income from Page 3, Line 32, Column 7.	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 $ 0
13		2016 Estimated Tax Payments made to RITA. **Do not** enter tax withheld from your W-2s. **Only** include payments made for the 2016 tax year.	13		
14		Credit carried forward from 2015.	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. If the amount is $10 or less, enter -0-. ▶			16 $ 0
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 2017 estimated tax.**	18		
19		Amount to be **refunded.** You may not split an overpayment between a refund and a credit. Amounts $10 or less will not be refunded. Allow 90 days for your refund.	19		
20	a	Enter **2017 estimated tax** in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17. ▶	20a		
	b	Enter first quarter estimate (1/4 of Line 20a).	20b		
21		Subtract Line 18 from Line 20b.			21
22		**TOTAL DUE** by April 18, 2017. Add Lines 16 and 21.			22 $ 0

Example 2

Same Facts as Example #1:

- Mr. Public earned **wages of $50,000** from his employment in Bowling Green, where $1,000 in Bowling Green city tax was withheld.
- He owns a business in Bowling Green that generated **Schedule C net income of $10,000**.
- He has a rental property in Tontogany, that generated a net loss of $5,000

Plus…

- Mr. Public has a rental property in Weston, OH that reported a **$6,000 profit and has a $3,000 loss carry-forward from 2015**.

	Tontogany	Bowling Green	Weston
RITA Municipality	Yes	No	Yes
Tax Rate	1.00%	2.00%	1.00%
Credit Factor	100.00%	100.00%	0.00%
Credit Rate(Limit)	1.00%	2.00%	0.00%

Page 3 Form 37 (2016)

SCHEDULE J	SUMMARY OF NON W-2 INCOME (For Columns 2-6, Enter City/Village/Township Where Earned)						Note: Special Rules may apply for S- Corp. distributions. See RITA Municipalities at www.ritaohio.com.
Print the name of each location (city/village/township) where income/loss was earned in the appropriate boxes. Please see Pages 5-6 of the Instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
	11 Tontagy	12 Bowling Green	13 Weston	14	15	16	
23. From Federal SCHEDULE C Attached	21	22 $ 10,000	23 $ 6,000	24	25	26	
24. Rental Income/Loss From SCHEDULE E Attached	31 ($ 5,000)	32	33	34	35	36	
25. Partnership/S-Corp/Trust Income/Loss From SCHEDULE E Attached	41	42	43	44	45	46	
26. All Other Taxable Income/Loss Attach Schedule(s)	51	52	53	54	55	56	FOR LINE 28 BELOW: ADD COLUMNS 1-6, ENTER ON PAGE 2, SECTION B, LINE 10.
27. RESIDENT MUNICIPALITY LOSS CARRY FORWARD	71 ( )						
28. CURRENT YEAR WORKPLACE INCOME (Total Lines 23-27)	61 ($ 5,000)	62 $ 10,000	63 $ 6,000	64	65	66	$ 11,000
Calculate tax due on workplace income: 29. LESS LOSS CARRY FORWARD		72 ( )	73 ($ 3,000)	74 ( )	75 ( )	76 ( )	
30. NET TAXABLE WORKPLACE INCOME (Line 28 minus Line 29)		82 $ 10,000	83 $ 3,000	84	85	86	
31. FOR EACH RITA MUNICIPALITY LISTED IN COLUMNS 2-6- ENTER THE TAX RATES. Note: If Line 30 is less than zero, do NOT enter tax rate.			1.0				FOR LINE 32 BELOW: ADD COLUMNS 2-6, ENTER ON PAGE 2, SECTION B, LINE 11.
32. MUNICIPAL TAX DUE to EACH RITA MUNICIPALITY Note: If amounts in Columns 2-6 are $10 or less, enter -0-. Do NOT include NON-RITA Municipalities.			$ 30				$ 30

Note: If you are a resident of a RITA municipality – **please go to Page 4** for **WORKSHEET L** to allocate income/loss and calculate potential credit for your resident municipality.

Form 37 (2016) Page 4

WORKSHEET L INCOME/LOSS ALLOCATION	RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.						
Pick the same or each location (city/village/township) listed from SCHEDULE J, COLUMNS 1-6 Please see Page 5-6 of the instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTALS
	Tontogany	Bowling Green	Weston				
Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28	($ 5,000)	$ 10,000	$ 6,000				
1. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a gain, enter in each column and total across.		$ 10,000	$ 6,000				$ 16,000
2. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a loss, enter in each column and total across.	($ 5,000)						($ 5,000)
3. Compute GAIN Percentage: Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	63%	38%	%	%	%	
4. Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 2, Column 7 by the percentage(s) in Row 3.		($ 3,125)	($ 1,875)				
5. Subtract Row 4 from Row 1.		$ 6,875	$ 4,125				
6. Enter NET TAXABLE WORKPLACE INCOME from SCHEDULE J, Line 30.		$ 10,000	$ 3,000				
7. Enter the lesser of Row 5 or Row 6 above. If amount is less than zero, enter -0-.		$ 6,875	$ 3,000				
8. For Columns 2-6, enter tax rate for workplace municipality listed.	Rows 8-9: Calculate the tax due on Non-RITA workplace income	2%	1%				Enter amount from Row 9, Col 7 below on Page 3, Schedule K, Line 35
9. Multiply Row 6 by Row 8. If the result is $10 or less, enter -0- on Row 9. If greater than $10 - multiply Row 7 by Row 8 and enter the result on Row 9.		$ 138	$ 30				$ 168
10. If amount in Row 9 is greater than zero, enter the amount from Row 7.	Rows 10-11: Get credit for the tax paid in Row 9, Column 7	$ 6,875	$ 3,000				
11. Multiply Row 10 by the Credit Rate of the resident municipality. The resident municipality's credit rate: 1.0%		$ 69	$ 30				Enter amount from Row 12, Col 7 below on Page 2, Credit Rate Worksheet
12. Enter the lesser of Row 9 or Row 11 above.		$ 69	$ 30				$ 99

Credit Rate Worksheet:

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from tax table	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
$ 50,000	1.0%	$ 500	$ 1,000	$ 500
Enter amount from WORKSHEET L, Row 12, Column 7				$ 99
Total Tentative Credit: Enter on Section B, Line 5b, above.				$ 599

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

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

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

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 33. _____

34. 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

Add Tax Due Column, enter total here. 34. _____

ENTER the amount from WORKSHEET L, Row 9, Column 7. 35. $ 168

Add Lines 33-35. Enter total on Page 2, Section B, Line 4b. 36. $ 168

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Section B

For NON W-2/ Schedule income see Pages 3-4 before starting Section B.

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

If your resident city/village has a Credit Rate of 0%, enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.

Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the 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/W-2G income from Page 1, Section A, Column 1.	1a	$ 50,000		
b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 28, Column 7. If less than zero, enter -0-.	1b	$ 11,000		
2	**Total taxable income.** Add Lines 1a and 1b.	2	$ 61,000		
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: 1.0%			3	$ 610
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	$ 1,000		
b	Direct payments from Page 3, Schedule K, Line 36. **Do not** enter tax withheld from your wages and/or estimated tax payments on this line.	4b	$ 168		
5 a	Add Lines 4a and 4b.	5a	$ 1,168		
b	Total tentative **credit** from Credit Rate Worksheet, Column E **located at the bottom of this page**. Your resident municipality's credit rate: 1.0%	5b	$ 599		
c	Enter the smaller of Line 5a or Line 5b.	5c	$ 599		
6	Multiply Line 5c by the **credit factor** of your resident municipality from the tax table. Your resident municipality's credit factor: 100%	6	$ 599		
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 (see instructions)	7b			
8	**Total credits allowable.** (Add Lines 6, 7a, and 7b.)			8	$ 599
9	Subtract Line 8 from Line 3.	9	$ 11		
10	Tax on non-withheld wages from Page 3, Schedule K, Line 33.	10			
11	Tax on Schedule J Income from Page 3, Line 32, Column 7.	11	$ 30		
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	$ 41
13	2016 Estimated Tax Payments made to RITA. **Do not** enter tax withheld from your W-2s. **Only** include payments made for the 2016 tax year.	13			
14	Credit carried forward from 2015.	14			
15	**TOTAL CREDITS.** Add Lines 13 and 14.			15	$ 0
16	**Balance Due.** If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is $10 or less, enter -0-. ▶			16	$ 41
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 2017 estimated tax.**	18			
19	Amount to be **refunded.** You may not split an overpayment between a refund and a credit. Amounts $10 or less will not be refunded. Allow 90 days for your refund.	19			
20 a	Enter **2017 estimated tax** in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17. ▶	20a			
b	Enter first quarter estimate (1/4 of Line 20a).	20b			
21	Subtract Line 18 from Line 20b.			21	
22	**TOTAL DUE** by April 18, 2017. Add Lines 16 and 21.			22	$ 41

Comprehensive Example

- Mr. Public earned **wages of $50,000** from his employment in a Cleveland-based company, where $1,000 in Cleveland City tax was withheld.
- Luck was with him on July 4, 2016 while, at JACK Casino in Cleveland, he **won $5,000** and had $100 of Cleveland City tax withheld.
- His home-based business generated **Schedule C net income of $25,000**, and has a **loss carryforward of $4,000** from 2015.
- He has three rental properties:
  - The rental property in Independence, OH netted **$10,000 profit**
  - The rental property in Valley View, OH netted **$5,000 profit**. This same property has a **loss carryforward of $2,500** from 2015.
  - The rental property in Akron generated a **net loss of $3,000**.
- Mr. Public made **four $150 estimated payments** during 2016, for a total of $600, and he estimates that his 2017 tax, after withholding, will be $900.

	Brecksville	Independence	Valley View	Akron
RITA Municipality	Yes	Yes	Yes	No
Tax Rate	2.00%	2.00%	2.00%	2.25%
Credit Factor	87.50%	100.00%	100.00%	100.00%
Credit Rate(Limit)	2.00%	2.00%	2.00%	2.25%

Form **37** Regional Income Tax Agency **RITA Individual Income Tax Return** **2016**
Do not use staples, tape or glue

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

Contact us toll free:
Cleveland 888.860.7482
Columbus 866.721.7482
Youngstown 866.780.7482
TDD 440.526.9332

Your social security number	Spouse's social security number
200-30-4444	
Your first name and middle initial: JOHN Q	Last name: PUBLIC
If joint return, spouse's first name and middle initial	Last name
CURRENT MAILING address (number and street): P O Box 1234	Apt #
City/state, and ZIP code: Brecksville, OH 44141	
Daytime phone number: (440) 555-1212	Business phone number: (440) 555-1313

Filing Status:
☐ Single or Married Filing Separately
☐ Joint

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

This is an AMENDED return, check here: ☐
In the space provided below, state why you are filing an AMENDED return. Attach an explanation. If you need more additional space.

Residency Status in RITA Municipalities:
☐ Full-Year ☐ Part-Year ☐ Non-Resident

City/Village/Township of Residence - Required
In the boxes below, indicate the physical location of your residence(s) for all of 2016. This may be different from your mailing address. If you moved during 2016, list the effective date, city/village/township and address in the appropriate boxes. Why? Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/Village/Township	Address
1/1/2016	BRECKSVILLE	111 NORTH STREET

Section A

List all income from W-2 wages and W-2G winnings reported in 2016 and the amount of local/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 for 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 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 IN COLUMNS 2 or 3.

Paperclip Local/City copy of W-2/W-2G 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		
	W-2/W-2 G Income (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Working Municipality	Local/City Tax Withheld for Resident Municipality	Workplace/ Working Municipality (City or village where you worked)	Resident Municipality (City or village where you lived)	Dates Worked		Date of Withdrawal
						From Date MM/DD/YY	To Date MM/DD/YY	Date Worked MM/DD/YY
	$ 50,000	$ 1,000		Cleveland	Brecksville	01/01/16	12/31/16	
	$ 5,000	$ 100		Cleveland	Brecksville			07/04/16
Totals	$ 55,000	$ 1,100		For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages – Go to Page 3, Schedule K, Line 33 to calculate tax due.				

⚠ Caution: Tax balances are due by April 18, 2017. 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 Name (Please Print) Date

Spouse's Signature if a joint return Date | Preparer's Signature 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.

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Section B

For NON W-2/ Schedule Income (see Pages 3-4 before starting Section B.)

1 a	Total W-2/W-2G income from Page 1, Section A, Column 1.	1a	$ 55,000	
b	Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 28, Column 7. If less than zero, enter -0-.	1b	$ 33,000	
2	Total taxable income. Add Lines 1a and 1b.	2	$ 88,000	
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: 2.0%			3 $ 1,760
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	$ 1,100	
b	Direct payments from Page 3, Schedule K, Line 36. Do not enter tax withheld from your wages and/or estimated tax payments on this line.	4b	$ 233	
5 a	Add Lines 4a and 4b.	5a	$ 1,333	
b	Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: 2.0%	5b	$ 1,333	
c	Enter the smaller of Line 5a or Line 5b.	5c	$ 1,333	
6	Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: 87.5%	6	$ 1,167	
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 (see instructions)	7b		
8	Total credits allowable. (Add Lines 6, 7a, and 7b.)			8 $ 1,167
9	Subtract Line 8 from Line 3.	9	$ 593	
10	Tax on non-withheld wages from Page 3, Schedule K, Line 33.	10		
11	Tax on Schedule J Income from Page 3, Line 32, Column 7.	11	$ 250	
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 $ 843
13	2016 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2016 tax year.	13	$ 600	
14	Credit carried forward from 2015.	14		
15	TOTAL CREDITS. Add Lines 13 and 14.			15 $ 600
16	Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is $10 or less, enter -0-. ▶			16 $ 243
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 2017 estimated tax.	18		
19	Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts $10 or less will not be refunded. Allow 90 days for your refund.	19		
20 a	Enter 2017 estimated tax in full (see instructions). Estimates are due 4/18/17, 6/15/17, 9/15/17 and 12/15/17. ▶	20a	$ 900	
b	Enter first quarter estimate (1/4 of Line 20a).	20b	$ 225	
21	Subtract Line 18 from Line 20b.			21 $ 225
22	TOTAL DUE by April 18, 2017. Add Lines 16 and 21.			22 $ 468

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

If your resident city/village has a Credit Rate of 0%, enter -0- on Line 5b. Then go Line 6 and go to Line 7a. You do not need to complete the Credit Rate worksheet.

Refunds: To avoid delays in processing, do not send W2s, mail your return to the PO BOX address. Write in the lower right hand corner of this page.

Refund of tax withheld from your wages must be applied for on form 10A. Download form 10A at www.ritaohio.com

Estimated Taxes (Line 20a): If your estimated tax liability is $200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments 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 estimate or use Worksheet 2 in the instructions to calculate your estimate. Note: If Line 20a is left blank, RITA will calculate your estimate.

Credit Rate Worksheet:

A Wages/Income earned outside of resident municipality	B Credit Rate for resident municipality from tax table	C Maximum credit (multiply Column A by Column B)	D Workplace tax withheld/paid	E Tentative Credit Enter lesser of Columns C or D
$ 50,000	2.0	$ 1,000	$ 1,000	$ 1,000
$ 5,000	2.0	$ 100	$ 100	$ 100
Enter amount from WORKSHEET L, Row 12, Column 7				$ 236
Total Tentative Credit: Enter on Section B, Line 5b, above.				$ 1,336

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 6500
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 80409
Cleveland, OH 44101-6409

Page 3 — Form 37 (2016)

SCHEDULE J — SUMMARY OF NONW-2 INCOME (for Columns 2-6, Enter City/Village/Township Where Earned)

Note: Special Rules may apply for Bi-Coastal Mariners. See RITA Municipalities at www.rita.mcm.com.

Print the name of each location (city/village/township) where income/loss was earned in the appropriate box. Please see Page 3-4 of the instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
	1 Brecksville	2 Independence	3 Valley View	4 Akron	5	6	
21. From Federal SCHEDULE C if filed	21 $ 25,000	22	23	24	25	26	
24. From SCHEDULE E if filed	31	32 $ 10,000	33 $ 5,000	34 ($ 3,000)	35	36	
31. From SCHEDULE E if filed	41	42	43	44	45	46	
38. Attach Schedule(s)	51	52	53	54	55	56	
39. RESIDENT MUNICIPALITY LOSS CARRY FORWARD	61 (-$ 4,000)						FOR LINE 33 BELOW, ADD COLUMNS 2-6 ON FOR WORKSHEET L SECTION, LINE 6.
39. (Total Lines 29-37)	71 $ 21,000	72 $ 10,000	73 $ 5,000	74 ($ 3,000)	75	76	$ 33,000
40. LESS LOSS CARRY FORWARD		77 ( )	78 ($ 2,500)	79 ( )	80 ( )	81 ( )	
40. (Line 39 minus Line 39)		82 $ 10,000	83 $ 2,500	84 ($ 3,000)	85	86	
41. FOR EACH NON-RITA MUNICIPALITY LISTED IN COLUMNS 2-6 - ENTER THE TAX RATES. Note: If Line 39 is less than zero, do NOT enter tax rate.		2.0%	2.0%				FOR LINE 33 BELOW, ADD COLUMNS 2-6 ON FOR WORKSHEET L SECTION, LINE 9.
42. MUNICIPALITY DUE IN EACH NON-RITA MUNICIPALITY. Note: If amounts in Columns 2-6 are $10 or less, enter -0-. Do NOT include RITA-Municipalities.		$ 200	$ 50				$ 250

Note: If you are a resident of a RITA municipality – **please go to Page 4** for **WORKSHEET L** to allocate income/loss and calculate potential credit for your resident municipality.

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

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

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 33. _____

34. 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

Add Tax Due Column, enter total here. 34. _____

ENTER the amount from WORKSHEET L, Row 9, Column 7. 35. $ 233

Add Lines 33-35. Enter total on Page 2, Section B, Line 4b. 36. $ 233

Form 37 (2016) — Page 4

WORKSHEET L — INCOME/LOSS ALLOCATION

RITA RESIDENTS ONLY: Use this to allocate income/loss and calculate potential credit for resident municipality.

Print income/location (city/village/township) from SCHEDULE J, COLUMN 1 Please see Page 6-8 of the instructions.	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTALS
	Brecksville	Independence	Valley View	Akron			
Enter CURRENT YEAR WORKPLACE INCOME from SCHEDULE J, Line 33	$ 21,000	$ 10,000	$ 5,000	($ 3,000)			
1. Column 1-6: If CURRENT YEAR WORKPLACE INCOME is again, enter in each column and total across.	$ 21,000	$ 10,000	$ 5,000				$ 36,000
2. Column 1-6: If CURRENT YEAR WORKPLACE INCOME is a loss, enter in each column and total across.				($ 3,000)			($ 3,000)
3. Compute "OAW" Percentage: Divide each amount in Row 1, Column 1-6 by the total in Row 1, Column 7 and enter the percentage.	58 %	28 %	14 %	%	%	%	
4. Allocate Total Loss by OAW Percentage: Multiply the total loss from Row 2, Column 7 by the percentage again Row 3.	($ 1,750)	($ 833)	($ 417)				
5. Subtract Row 4 from Row 1.	$ 19,250	$ 9,167	$ 4,583				
6. Enter NET TAX ON BLEND WORKPLACE INCOME from SCHEDULE J, Line 35.		$ 10,000	$ 2,500				
7. Enter the lesser of Row 5 or Row 6 amount. If amount is less than zero, enter -0-.		$ 9,167	$ 2,500				
8. For Columns 2-6, enter tax rate for workplace municipality listed.	Row 5 is greater than zero, do not, leaving workplace income	2.0%	2.0%				Enter amount from Row 8, Col 7 below on Page 3, Section K, Line 39
9. Multiply Row 8 by Row 8. If the result is 0 or less, enter -0- on Row 9. If greater than $10 - multiply Row 7 by Row 8 and enter the result on Row 9.		$ 183	$ 50				$ 233
10. If amount in Row 9 is greater than zero, enter the amount from Row 7.	Row 10: 11: Credit for the tax due on Row 9, Column 7	$ 9,167	$ 2,500				
11. Multiply Row 10 by the Credit Rate of the resident municipality. The resident municipality's credit rate: ___.__ %		$ 183	$ 50				Enter amount from Row 10, Col 7 below on Page 2, Credit Table Section Part 1
12. Enter the lesser of Row 9 or Row 11 amount.		$ 183	$ 50				$ 233