

S-Corp. Rules for RITA Member Municipalities

S-Corp distributive shares are taxable, regardless of participation or origin and should be reported on Form 37.

FAIRPORT HARBOR	PERRY	RIVERSIDE
PAINESVILLE	RICHMOND HEIGHTS	YELLOW SPRINGS

The Ohio S-Corp distributive shares are taxable and should be reported on Form 37.

AVON	EAST PALESTINE	MACEDONIA	SOLOM
AVON LAKE	EASTLAKE	MAPLE HEIGHTS	SOUTH EUCLID
BOSTON HEIGHTS	FREMONT	MENTOR	STREETSBORO
BROOKLYN HEIGHTS	GAHANNA	NORTH CANTON	TWINSBURG
CAMPBELL	HIGHLAND HEIGHTS	OAKWOOD	VALLEY VIEW
CHAGRIN FALLS	HOLLAND	POWELL	WICKLIFFE
CHARDON	JACKSON CENTER	SEVEN HILLS	WILLOUGHBY
CLEVELAND HEIGHTS	JOHNSTOWN	SHEFFIELD LAKE	WILLOUGHBY HILLS
CUYAHOGA HEIGHTS	LAKEMORE	SHEFFIELD VILLAGE	WOODMERE

S-Corp distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37.

ABERDEEN	FAIRVIEW PARK	MIDDLEBURG HEIGHTS	RICHWOOD
ADDYSTON	FAYETTE	MIDDLEPORT	RIDGEWAY
ADELPHI	FORT JENNINGS	MIDVALE	RIO GRANDE
AMANDA	FOSTORIA	MIFFLIN	RIPLEY
AMELIA	FREDERICKTOWN	MILAN	ROCKY RIVER
AMSTERDAM	GALENA	MILFORD	ROSSFORD
ANDOVER	GALION	MILFORD CENTER	SABINA
ANTWERP	GARFIELD HEIGHTS	MILLER CITY	SAINT CLAIRSVILLE
ARLINGTON HEIGHTS	GETTYSBURG	MILLERSPORT	SAINT PARIS
ASHLEY	GIRARD	MINERAL CITY	SALINEVILLE
ASHVILLE	GOLF MANOR	MINERVA PARK	SANDUSKY
AURORA	GLENWILLOW	MINGO JUNCTION	SARDINIA
BALTIC	GRAFTON	MOGADORE	SHAKER HEIGHTS
BALTIMORE	GRANDVIEW HEIGHTS	MORELAND HILLS	SHAWNEE HILLS
BAY VILLAGE	GRATIS	MORRAL	SHERWOOD
BEACHWOOD	GREENHILLS	MOUNT STERLING	SILVER LAKE
BEAVERDAM	GROVE CITY	MOUNT VICTORY	SILVERTON
BEDFORD HEIGHTS	HANOVER	MT HEALTHY	SMITHFIELD
BELLE CENTER	HARRISON	NEW ALBANY	SOUTH SOLOM
BELLEFONTAINE	HARROD	NEW BAVARIA	SOUTH VIENNA
BELLEVUE	HASKINS	NEW FRANKLIN	ST. LOUISVILLE
BELPRE	HILLIARD	NEW RICHMOND	STEUENVILLE
BENTLEYVILLE	HIRAM	NEW RIEGEL	STRATTON
BEREA	HOPEDALE	NEW WATERFORD	STRONGSVILLE
BETHEL	HUDSON	NEWBURGH HEIGHTS	SUGAR GROVE
BETTSVILLE	HURON	NEWCOMERSTOWN	SUGARCREEK
BEXLEY	INDEPENDENCE	NEWTONSVILLE	SUNBURY
BLOOMDALE	JACKSON	NEWTOWN	SWANTON
BLOOMINGDALE	JEFFERSONVILLE	NEY	SYCAMORE
BRECKSVILLE	JERRY CITY	NORTH COLLEGE HILL	TALLMADGE
BREMEN	JEWETT	NORTH LEWISBURG	THURSTON
BROADVIEW HEIGHTS	KENT	NORTH OLMSTED	TIRO
BROOKLYN	KILLBUCK	NORTH RIDGEVILLE	TONTOGANY
BUCKLAND	KIRKERSVILLE	NORTH ROBINSON	TORONTO
CAIRO	KIRTLAND	NORTH ROYALTON	TREMONT CITY
CAMDEN	LAGRANGE	NORTHFIELD VILLAGE	TRIMBLE
CARDINGTON	LAKELINE	NORWALK	UHRICHSVILLE
CARROLL	LEETONIA	OAK HILL	UNIVERSITY HEIGHTS
CATAWBA	LITHOPOLIS	OBERLIN	UPPER ARLINGTON
CECIL	LOCKBOURNE	OLMSTED FALLS	VERMILION
CEDARVILLE	LOCKLAND	ORANGE	WADSWORTH
CENTERBURG	LOVELAND	OSTRANDER	WAKEMAN
CHESTERVILLE	LOWELLVILLE	OTTAWA	WATERVILLE
CIRCLEVILLE	LYNDHURST	OXFORD	WAYNESVILLE
CLARKSVILLE	LYONS	PATASKALA	WELLINGTON
CLINTON	MADISON VILLAGE	PATTERSON	WELLSTON
COMMERCIAL POINT	MAINEVILLE	PAYNE	WEST ELKTON
CONESVILLE	MALVERN	PENINSULA	WEST LAFAYETTE
CONTINENTAL	MANCHESTER	PEPPER PIKE	WEST MANSFIELD
CORWIN	MARENGO	PIKETON	WESTLAKE
DANVILLE	MARTINS FERRY	PLAIN CITY	WESTON
DARBYVILLE	MAYFIELD HEIGHTS	PLEASANT HILL	WILLIAMSBURG
DEGRAFF	MAYFIELD VILLAGE	PLEASANTVILLE	WILLOWICK
DENNISON	MCCLURE	PORTAGE	WINDHAM
EAST CLEVELAND	MCDONALD	POWHATAN POINT	WINTERSVILLE
EATON	MECHANICSBURG	QUINCY	WOODSTOCK
EDGERTON	MELROSE	RAVENNA	WORTHINGTON
ELYRIA	METAMORA	REMINDERVILLE	YOUNGSTOWN
FAIRBORN	MIDDLE POINT	REYNOLDSBURG	as of 8.23.2018