

# 2018 NET PROFIT INCOME TAX FORM 27 INSTRUCTION BOOKLET

## Filing Requirements

Every corporation, partnership, trust, or estate that conducts business in a RITA municipality must file a return and pay tax on net profit earned in the municipality. A disregarded entity or qualifying subchapter S subsidiary for federal income tax purposes is not considered the "taxpayer" under Ohio law. Instead, the "taxpayer" includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

## When to File

Generally, a business must file its income tax return on or before the fifteenth (15th) day of the fourth (4th) month following the end of the taxpayer's taxable year.

**Note: Calendar year end filers due April 15, 2019.**

## Where to File

Forms may be mailed with payment to: RITA, P.O. Box 94582, Cleveland, OH 44101-4582, without payment to: RITA, P.O. Box 89475, Cleveland, OH 44101-6475, or delivered to any office of the Regional Income Tax Agency. Please visit [ritaohio.com](http://ritaohio.com) for office locations and business hours.

## When a return is Not Required

Nonprofits (as defined in IRC Section 501c) are not required to file an annual return if a copy of the organization's approved IRS determination letter is on file with RITA. However, should such nonprofits have unrelated business income, said nonprofit is required to file a municipal return and pay tax thereon.

## Extensions of Time to File

A federal extension extends the municipal due date to the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. It is not necessary to file a copy of the federal extension with RITA by the annual filing due date. Attach a copy of the federal extension when filing the Net Profit annual return on or before the **extended** due date. If you have not requested or received a federal extension you may receive an extension for the filing of the Net Profit annual return by completing Form 20-EXT Net Profit Estimated Income Tax and/or Extension of Time to File which is due by the annual filing due date. An extension to file is not an extension to pay – the tax owed must be paid by the annual filing due date. Remit Form 20-EXT to pay the tax balance due.



Extensions of time to file have no effect on the due dates of estimated taxes. If the return is on extension, use Form 20-EXT to pay first quarter estimated taxes on or before the fifteenth (15th) day of the fourth (4th) month of the tax year.

## Rounding Off to Whole Dollars

A business may round off cents on its return and schedules. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar.

## Penalty and Interest

In accordance with the law, penalty and interest is charged on taxes (including estimated taxes) paid late even if an extension of time to file is granted. Penalties may also be charged for failing to file a return when due. **A fee will be charged to your account for a dishonored check or a check/electronic debit that cannot be processed. RITA may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and are, therefore, subject to any charged fees described above for any errors.**

## Uniform Definition of Net Profit

Ohio law provides a uniform definition of taxable income for net profit tax returns, "Adjusted Federal Taxable Income" (AFTI). This definition can be found under Ohio Revised Code (ORC) §718.01. Refer to the AFTI worksheet found on Page 3 of Form 27 or at [ritaohio.com](http://ritaohio.com) to determine the AFTI as it pertains to a taxpayer that is not a C Corporation and is not an individual, and who must compute Federal Taxable Income (FTI) as if the taxpayer were a C Corporation.

## Name and Address

Print your company name, address, and federal identification number.

## Alternate Method

Check this box if you are requesting a method other than the prescribed three factor formula for apportioning net profits. The request must be in writing, attached to this return, and contain an explanation as to why an alternate method is being requested.

## Small Employer

Check this box if the taxpayer is a small employer. A small employer is an Ohio employer that had total gross revenue of less than \$500,000. A small employer does not include the federal government, any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes. See ORC §718.01 (TT).

## Line 1. Federal Taxable Income

Indicate your C Corporation FTI, or the equivalent on Line 1. Refer to the AFTI worksheet found on Page 3 of Form 27 or at [ritaohio.com](http://ritaohio.com) to determine the starting FTI. A taxpayer that is not a C Corporation and is not an individual, must compute FTI as if the taxpayer were a C Corporation.

## Line 3B. Pre-AppORTIONED Losses from Tax Years Beginning on or After 1/1/17

Check this box if the business will be utilizing a net operating loss incurred prior to 1/1/17 **first** before utilizing pre-apportioned losses from tax years beginning on or after 1/1/17. The form is not designed to accommodate this approach, but is permitted. If you check the box, attach a schedule that shows the net operating loss and how it is being utilized. The schedule is subject to review. If post-apportioned net operating losses are applied first, those losses must be applied to apportioned income. If a pre-apportioned net operating loss is also available, the income must then be grossed up before applying any net operating loss incurred for a tax year starting on or after 1/1/17. See page 4 of these instructions for an example of this method and sample worksheet.

## Line 3Bi. Total Unutilized Pre-AppORTIONED Losses from Tax Years Beginning on or After 1/1/17

Enter the TOTAL amount of **unutilized** pre-apportioned net operating loss available.

## Line 3Bii. Pre-AppORTIONED Losses from Tax Years Beginning on or After 1/1/17 Utilized in Tax Year 2018

Enter the total amount of pre-apportioned net operating loss being used. This amount is subject to the 50% limitation under ORC 718.01(D)(3)(c)(i). The NOL is limited to the lesser of 50% of the utilized NOL or 50% of the income. Enter the highest dollar amount of the NOL being utilized for any municipality that had a tax in effect prior to 1/1/16, even if, for some municipalities, the full amount is not being used. If the full amount is not used for all municipalities, this detail must be included on the attached schedule.

**For municipalities and taxing jurisdictions that first imposed a tax on or after January 1, 2016, net operating loss carryforward amounts are not phased-in and may be used in full. The following municipalities and taxing jurisdictions prohibit net operating loss carryforward for tax years beginning prior to 1/1/2017: AMELIA, ASHLEY, BETHEL, BLOOMVILLE, CHESTERVILLE, CIRCLEVILLE-PICKAWAY TWP JEDD, CLARKSVILLE, DARBYVILLE, GETTYSBURG, HANOVER, JACKSON, KIRKERSVILLE, LODI, LYONS, MARENGO, MILLERSPORT, NEWTONSVILLE, NEY, OSTRANDER, PAYNE, SMITHFIELD, SOUTH VIENNA, ST. LOUISVILLE, STOUTSVILLE, WASHINGTONVILLE, WAYNE LAKES, WILLIAMSBURG JEDD, WILLIAMSPORT.**

## Line 3C. Amount Allocable to RITA

If the business operates strictly within one RITA municipality, enter 100% as the percentage and enter the amount on Line 3C. Otherwise, enter the average percentage from Page 4, Schedule Y, Step 5. **You must complete Schedule B on Page 2 for any amount shown on Line 3C.** The Ohio Revised Code requires that Schedule Y be the default method used to determine the percentage of income attributable to RITA municipalities by business entities conducting business activity both within and outside RITA municipalities.

Per ORC §718.02 (G) when computing taxable income allocable to Brooklyn, Lagrange, Niles, Oberlin and Plain City, add back the income apportioned to each of these municipalities in the amount of the stock option income that is exempt from each municipality's withholding (attach schedule).

## Schedule B – Distribution of Tax within RITA Municipalities

If the amount of income (loss) and tax reported on Lines 3C and 5 of this form are to be allocated to any RITA municipality, you must fill in the names of all the RITA municipalities in which you conducted business along with the amount of taxable income (loss) and tax due for each one. For each separate municipality, if tax due is \$10 or less, enter zero in the Tax Due field of Schedule B. The total tax distribution in Schedule B must equal the total tax due shown on Page 1, Line 5. Attach a schedule if you need more space.



**Failure to allocate a loss shown on Page 1, Line 3C may affect your ability to claim a net operating loss carryover in future years.**

## Schedule X – Reconciliation with Federal Income Tax Return

This schedule is used for the purpose of making adjustments when total income (Line 1) includes income not taxable and/or items not deductible for municipal purposes. Enter the amounts of any such items in Schedule X and carry totals, Line G and Line Q, respectively to Lines (2A) and (2B).

### Line A. Section 1221 and 1231 Losses

Report all losses (ordinary and capital) directly related to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code (IRC). Losses related to Section 1221 assets are normally reported on Federal Schedule D while losses related to Section 1231 assets are normally reported on Federal Form 4797.

### Line B. Taxes Based on Income

Include foreign, state, local, and other taxes based on income.

### Line C. 5% of Certain Intangible Income

Multiply Schedule X, Line O, (if used) by 5%. Intangible income is taxable to the city of Wickliffe; therefore, the 5% of certain intangible income for Wickliffe is not permitted.

### Line D. Certain Owner Compensation

For use by taxpayers that are not C Corporations and are not individuals. Ohio law prohibits taxpayers that are not C Corporations and not individuals from claiming a deduction for payments to a qualified self-employed retirement plan, payments for health or life insurance for an owner or owner-employee, or federal self-employment tax. Report all such payments here.

### Line E. REIT and RIC Adjustments

A real estate investment trust or regulated investment company must report all dividends, distributions, or amounts set aside for the benefit of investors included in Page 1, Line 1.

### Line N. Certain Section 1221 and 1231 Gains

Report all income and gains directly related to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the IRC. **(Note:** Do not include income or gain(s) described in Section 1245 or 1250 of the IRC. ORC §718.01 (E) requires all S-Corporations and partnerships to increase their Section 1250 gains by the adjustment all C Corporations must make under IRC Section 291.)

### Line P. Other Items Not Taxable

Use this line to report pass-through income/(loss) from another entity. Indicate the Federal Identification Number of the business that originated the pass-through income and include a copy of the K-1 issued. Do not include or take credit for tax paid by the business that generated the pass-through income.

Also use this line to report any other income RITA municipalities are specifically prohibited from taxing that is not required to be reported on another line of Schedule X or on the AFTI Worksheet. **Note:** Cancellation of indebtedness and wage adjustments associated with federal work and job credits are included as income under federal code. AFTI (ORC §718.01(E)) does not permit deductions for cancellation of indebtedness or for wage adjustments associated with federal work and job credits

## AFTI Worksheet

Ohio law creates a uniform definition of taxable income for net profit tax returns, Adjusted Federal Taxable Income (AFTI). The definition of AFTI is found at ORC §718.01(E). A taxpayer that is not a C Corporation and is not an individual must make the adjustments in Lines B, C and/or Line D below.

### Line B. Section 179 Adjustment

Add federal Section 179 depreciation in excess of what would be allowed for federal tax purposes if the taxpayer were a C Corporation. Excess Section 179 expenses should be carried forward to subsequent years. Subtract Section 179 depreciation carried over from prior years to the same extent as would be allowed if a C Corporation. Attach a schedule showing your carry forwards for municipal tax purposes.

### Line C. Charitable Contribution Adjustment

Add charitable contributions in excess of what would be allowed for federal tax purposes if the taxpayer were a C Corporation. Excess charitable contributions should be carried forward to subsequent years. Subtract charitable contributions carried over from prior years to the same extent as would be allowed if a C Corporation. Attach a schedule showing your carry forwards for municipal tax purposes.

### Line D. Other

Other Adjustments, including any Section 754 depreciation claimed on a return other than the return of the purchasing partner per ORC §718.01 (E).

## Schedule Y – Business Apportionment Formula

A Business Apportionment Formula consisting of the average original cost of real and tangible personal property, gross receipts, and wages paid must be used by business entities not required to pay tax on entire net profits, by reason of doing business both within and without of RITA municipalities. (ORC § 718.02) However, if the Business Apportionment Formula does not produce an equitable result, another basis (for example the Books and Records) may be substituted following the process outlined in Section 3(F)(3)(b) of RITA's Rules and Regulations.

### Step 1. Property

The average original cost of real property and tangible personal property within RITA municipalities. Annual rental on rented or leased real and tangible personal property situated within city limits multiplied by 8.

### Step 2. Wages and Salaries

Wages, salaries and other compensation paid during the taxable period to W-2 employees for services performed within RITA municipalities, excluding compensation from which taxes are not required to be withheld under ORC § 718.011. If your business is considered a "Small Employer" as defined on page 1 of these instructions or your business is impacted by the 20 day rule, allocate wages and salaries in the same manner in which they were withheld.

### Step 3. Gross Receipts

Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the municipal corporation to total gross receipts of the business or profession during the same period from sales, rentals and services, where made or performed.

**Sales and gross receipts in RITA municipalities means:**

- (1) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation only if, regardless of where title passes, the property meets either of the following criteria:
  - a) The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.
  - b) the property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.
- (2) Gross receipts from the sale of services shall be situated to the municipal corporation to the extent that such services are performed in the municipal corporation.
- (3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be situated to the municipal corporation.
- (4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be situated to the municipal corporation.
- (5) Gross receipts from rents and royalties from tangible personal property shall be situated to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

## Schedule Y-1. Reconciliation of Y Wages to Withholding Returns

Use this schedule to reconcile workplace wages, salaries, etc. allocated to RITA municipalities on Schedule Y with the amounts reported on your withholding returns filed for the tax year covered by this return.

### Line 1. Withholding Return Wages

A calendar year taxpayer must use the workplace wages reported on their annual Reconciliation of Income Tax Withheld (Form 17). A fiscal year taxpayer must use the sum of the wages reported on the Form 11 withholding statements that correspond to the fiscal year.

### Line 2. Explanation of Discrepancy

Provide an explanation on Line 2 if the overall discrepancy is: (1) greater than 10% of the total workplace wages reported; and (2) greater than \$5,000. If you are reporting workplace wages for multiple RITA municipalities apply the 10% / \$5,000 thresholds to each municipality.

### Line 3. Other Company Information

Provide the Company Name and Federal Identification Number under which the withholding tax was remitted, if different that information on page 1 of the Form 27.

## Schedule Z. Pass-Through Distributive Shares of Net Income

All pass-through entities must attach a schedule showing each partner's/shareholder's name, social security number, distributive share, guaranteed payments (if applicable) and taxable percentage. The amounts reported on this schedule must correspond with the amounts reported on your federal return. Attach a schedule if you need more space.

## Schedule ZZ: Consolidated Returns

Taxpayers filing consolidated returns must attach Federal Form 851 or a schedule listing each name, address and employer identification number when filing their Form 27. Once an election is made to file a consolidated return, permission is needed to file separately in future years. For tax years beginning on or after January 1, 2016, consolidated filers now have a five year opt-in/out window for changing from consolidated to single filers and can elect each year to include or exclude income from 80% PTE ownership. Please see ORC §718.06 for more information on municipal income tax consolidated return requirements.

### Line 3D. Post Apportioned Net Operating Loss

The following municipalities and taxing jurisdictions prohibit net operating loss carryforward for tax years beginning prior to 1/1/17:

BELLE CENTER, BELLEFONTAINE, BEXLEY, BRICE, BRIMFIELD TWP. / TALLMADGE JEDD, CANAL WINCHESTER, CARROLLTON, CIRCLEVILLE, CLINTON, CLINTON TWP. / GRANDVIEW HTS. JEDZ, DANVILLE, DEGRAFF, DENNISON, EAST PALESTINE, EATON, EDGERTON, EDISON, FAIRBORN, FAYETTE, FOSTORIA, FREDERICKTOWN, FREMONT, GAHANNA, GALION, GIRARD, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY, GROVEPORT, HILLIARD, HIRAM, JOHNSTOWN, LAKEMORE, LEETONIA, LITHOPOLIS, LOCKBOURNE, MALVERN, MECHANICSBURG, MIDDLEPORT, MIFFLIN, MINGO JUNCTION, MOSCOW, NEW ALBANY, NEW FRANKLIN, NEW WASHINGTON, NEW WATERFORD, NEWTON FALLS, NORTH CANTON, PATASKALA, PIKETON, POWELL, REYNOLDSBURG, RICHWOOD, RIO GRANDE, RUSH TWP./ UHRICHSVILLE JEDD, SANDUSKY, SCIOTO TWP. JEDD, SHAWNEE HILLS, SHEFFIELD LAKE, SILVERTON, SUGAR GROVE, SUNBURY, TALLMADGE, THURSTON, TORONTO, TREMONT CITY, TWINSBURG, UHRICHSVILLE, UPPER ARLINGTON, URBANCREST, WELLSVILLE, WILLSHIRE, WINDHAM, WORTHINGTON, and YELLOW SPRINGS.

BALTIMORE, BELLEVUE, EASTLAKE, and MAPLE HEIGHTS, allow a net operating loss to be carried forward for a maximum of one (1) year for tax years beginning prior to 1/1/17.

ABERDEEN, BOSTON HEIGHTS, CORWIN, GREENHILLS, HARRISON, HARRISON TWP. JEDD, MT. HEALTHY, NORTH COLLEGE HILL, NORWALK, OBERLIN, OXFORD, RIVERSIDE, SOUTH SOLON, SPRINGFIELD TWP. JEDZ I, VERMILION, WELLINGTON, and WILLIAMSBURG allow a net operating loss to be carried forward a maximum of three (3) years for tax years beginning prior to 1/1/17.

JEWETT allows a net operating loss to be carried forward for a maximum of seven (7) years for tax years beginning prior to 1/1/17.

MCDONALD allows a net operating loss to be carried forward for a maximum of ten (10) years for tax years beginning prior to 1/1/17.

All other RITA municipalities allow a net operating loss to be carried forward for a maximum of five (5) years for tax years beginning prior to 1/1/17.

## HOW TO TREAT A POST APPORTIONED NET OPERATING LOSS FROM TAX YEARS BEGINNING PRIOR TO 1/1/17:

The portion of a net operating loss sustained in any taxable year allocable to a RITA municipality may be applied against the portion of the profit of the succeeding year(s) allocable to the same RITA municipality until exhausted or expired. No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocated to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. **A municipality specific worksheet or schedule is required to support a net operating loss carryforward claimed on the return.** The net operating loss of a business which loses its identity through merger, consolidation, etc. shall be allowed as a loss carryforward deduction to the surviving business entity to the extent permitted by the Internal Revenue Code.

### Line 5. Municipal Tax Due

You must complete Schedule B on Page 2 for any amount shown on Line 5. See [ritaohio.com](http://ritaohio.com) to obtain current tax rates.

### Line 6A. Payments on Declarations of Estimated Municipal Tax

Enter estimated payments made to RITA municipalities for this taxable year.

### Line 6B. Amount of Previous Year Credits

Enter credit from prior year(s). (This should be the overpayment you indicated on the prior year return to be credited against this year's tax).

### Line 7A. Balance Due

If Line 5 is greater than Line 6C, enter the difference here. Remittance in this amount must accompany the return when filed. A business may round off cents.

### Line 7B. Overpayment Claimed

If Line 6C is greater than Line 5, enter the difference here. This amount will be transferred as a credit unless you request a refund. Amounts \$10 or less will not be refunded. If requesting a refund, please check the refund box on return envelope to expedite processing of the refund.

### Line 8. Computation of Estimated Tax

Estimated tax payments are due on the fifteenth (15th) day of the fourth (4th) month following the end of each fiscal quarter.

A. Enter the computed, estimated taxable income and tax for each municipality in the space provided next to the name of that municipality. Then place the total estimated taxes on Line 8A.

B. Credit from prior year: If upon completion of your annual net profit Form 27 you have accrued a credit and did not request a refund, you may take that credit on Line 8B. Otherwise, place a zero on this line.

D. Enter the amount of estimated tax to be paid with this return. For your convenience, you may pay the full amount of total estimated tax due, (Line 8C) with this declaration. Otherwise, 1/4 of the estimated tax due must be remitted with this declaration and the remaining amount will be billed.

For each RITA municipality owed, if your estimated payments are not 90% of the tax due or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest charges. Quarterly payments of estimated tax must be made to each RITA municipality if the anticipated amount owed is greater than or equal to \$200.

### Line 9. Total Due

Print your federal employer identification number on your check or money order and make it payable to RITA. Sign and date Form 27 in the space provided. Enclose your check or money order with the Form 27 along with a copy of the federal return and supporting schedules as indicated below.

## WHAT TO ATTACH TO YOUR RETURN:

Attach a complete copy of the Federal Form 1041, 1065, 1120, 1120-A, 1120-REIT, or 1120S as appropriate. Also attach copies of Schedule D, Schedule E, Form 1125-A, Form 4562, Form 4797, Form 8825, and any supporting statements for "other income", "taxes and licenses", "other expenses", and Form 1125-A "other costs". If applicable, attach copies of any K-1 schedules issued or received. If filing a consolidated return, attach copies of your federal consolidation schedules. If you issued any 1099-MISC forms, please attach copies of 1099's issued to Ohio residents (you may submit these copies on paper or on a CD using the Publication 1220 file format). **Note: The federal return MUST be attached to be considered a complete tax return. Please also attach all applicable schedules and 1099-MISC to avoid delays.** CDs containing 1099-MISC must be mailed to RITA Business Department, P.O. Box 477900 Broadview Heights, OH 44147-7900.

# Joint Economic Districts (JEDDs), Joint Economic Development Districts (JEDZs) or Enterprise Zones (E-ZONES)

Most RITA revenue sharing districts (JEDDs, JEDZs and E-Zones) require taxpayers to file annual Net Profit returns separately from the related municipal tax authority, meaning net profits must be allocated to revenue sharing districts as if the districts are separate, stand-alone municipalities. However, the following JEDDs and E-Zone require that you file the annual Net Profit return with the related tax authority

<u>JEDD, JEDZ or E-Zone</u>	<u>Tax Authority</u>
Beachwood East JEDD	Beachwood
Beachwood West JEDD	Beachwood
Orange Chagrin Highland JEDD	Orange
Reynoldsburg Enterprise Zone	Reynoldsburg

## Worksheet for Line 3B. Pre-AppORTIONED Losses from Tax Years Beginning on or After 1/1/17

If you check the box at Line 3B, attach a schedule that shows the net operating loss and how it is being utilized. The schedule is subject to review. Below is an example of this method and sample worksheet.

Do not complete this worksheet for any municipality that enacted a tax on or after 1/1/16.

		Column 1 Municipality #1	Column 2 Municipality #2	Column 3 Municipality #3	Column 4 Total
Enter Municipality Name					
<b>EXAMPLE</b>					
1.	Enter Adjusted Federal Taxable Income (AFTI) from Tax Year 2018 Form 27, Page 1, Line 3A.				
	\$ 50,000				
2.	Enter Apportionment % from Schedule Y, Step 5. Enter the total of all percentages on Page 1, line 3C%.				
	25 %				
3.	Row 1 multiplied by Row 2, this is the Apportioned Income and ENTER Total (Column 4) on Tax Year 2018 Form 27, Page 1, Line 3C.				
	12,500				
4.	Enter Post Apportioned Loss Utilized (from NOL schedule - attach to your form). ENTER Total (Column 4) on Tax Year 2018 Form 27, Page 1, Line 3D.				
	\$ 2,000				
5.	Row 3 less Row 4.				
	\$ 10,500				
6.	Divide Row 5 by Row 2 to calculate the gross amount of income that must be used in this calculation.				
	42,000				
7.	Enter Pre-AppORTIONED Net Operating Loss				
	\$ 1,000				
8.	50% of the lesser of Row 7 or Row 6. <b>ENTER the HIGHEST dollar amount on Tax Year 2018 Form 27, Page 1, Line 3Bii.</b>				
	\$ 500				
9.	Row 6 less Row 8. Cannot be less than zero. Enter the total on line 3B(iii)				
	\$ 41,500				
10.	Row 9 multiplied by Row 2 for the Apportioned Income after net operating loss. ENTER Total (Column 4) on Tax Year 2018 Form 27, Page 1, Line 4. Enter each municipality on Schedule B.				
	\$ 10,375				
11.	Enter Tax Rate of RITA Municipality				
	2 %				
12.	Row 10 multiplied by Row 11. ENTER Total (Column 4) on Tax Year 2018 Form 27, Page 1, Line 5. Enter amounts for each municipality on Schedule B. If the tax liability for a municipality is \$10 or less, enter a zero in the tax due field of Schedule B.				
	\$ 208				