



DRAFT

Do not file draft forms. Although we do not expect this draft to change significantly before we publish the final version, recently enacted legislation has the potential of impacting the final product.

FOR CALENDAR YEAR OR FISCAL YEAR BEGINNING AND ENDING
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.

Check if: Initial RITA Return Moved out of RITA Extension
Amended Return Out of Business
Consolidated Return (Attach Form 851) Alternate Method Federal Business Activity Code #
Consolidated filer with 80% ownership of a Pass-Through Entity (see Instructions, Page 3) Business Activity

BUSINESS: C CORPORATION PARTNERSHIP LLC SMALL EMPLOYER:
S CORPORATION ESTATE TRUST

Company Name Federal Identification Number:

Street # Street Suite #
City State Zip Code

1. INCOME PER ATTACHED FEDERAL RETURN (per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 30), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1	.00
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)	Add 2A	.00
B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)	Deduct 2B	.00
C. ENTER EXCESS OF LINE 2A OR 2B	2C	.00
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)	▶ 3A	.00
B. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 (subject to 50%) Check this box if utilizing a NOL incurred prior to 1/1/17 first. See instructions. ▶		
i. TOTAL UNUTILIZED PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 ▶ 3B(i)		.00
ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 UTILIZED in TAX YEAR 2018 ▶ 3B(ii)		.00
iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii)) ▶ 3B(iii)		.00
C. AMOUNT ALLOCABLE TO RITA If Schedule Y, Page 4 is used % of Line 3b(iii)	3C	.00
D. LESS POST APPORTIONED LOSSES FOR TAX YEAR BEGINNING PRIOR TO 1/1/17 Per previous Municipal Income Tax Returns (schedule must be submitted) ▶ 3D		.00
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3C less Line 3D) ▶ 4		.00
5. MUNICIPAL INCOME TAX DUE (see Instructions) NOTE: Must equal Schedule B on Page 2 ▶ 5		.00
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX	6A	.00
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	.00
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B) ▶ 6C		.00
7. A. BALANCE DUE (Line 5 less Line 6C) AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM ▶ 7A		.00
B. OVERPAYMENT CLAIMED (If Line 6C exceeds Line 5 enter difference here and check the desired box) 7B		.00

FORM 27

SCHEDULE B - DISTRIBUTION OF TAX WITHIN RITA MUNICIPALITIES
TOTAL TAX DISTRIBUTED BELOW MUST EQUAL AMOUNT FROM PAGE 1, LINE 5
Note: For each separate municipality listed below, if Tax Due is \$10 or less, enter -0-.
(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00

COMPUTATION OF ESTIMATED TAX

ESTIMATED TAX DISTRIBUTION TOTAL TO LINE 8A
(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00

8. A. ESTIMATED TAX (from distribution above)	8A	<input type="text"/> .00
B. CREDIT (if any) FROM PRIOR YEAR (7B)	8B	<input type="text"/> .00
C. LINE 8A LESS LINE 8B	8C	<input type="text"/> .00
D. AMOUNT PAID (not less than 1/4 of estimated tax) (IF LINE 8A IS LEFT BLANK AN ESTIMATE WILL BE CREATED FOR YOU BASED ON YOUR PRIOR YEAR'S TAX LIABILITY AND MUNICIPAL DISTRIBUTION)	8D	<input type="text"/> .00
9. TOTAL OF 7A + 8D	9	<input type="text"/> .00

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MAKE CHECKS PAYABLE TO RITA

The federal return **MUST** be attached to be considered a complete tax return. In order to avoid processing delays and notices from RITA, please also attach all applicable schedules and 1099-MISC.

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, COMPLETE, AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

SIGNATURE OF OFFICER OR PARTNER

PREPARER'S SIGNATURE PRINT NAME

PRINT NAME

PREPARER'S ADDRESS

TITLE PHONE DATE

PREPARER'S PHONE FIRM NAME

May RITA discuss this return with the preparer shown above? Yes No

REMIT RETURN WITH REFUND TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 94652
CLEVELAND, OH 44101-4652
ritaohio.com

REMIT RETURN WITH PAYMENT TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 94582
CLEVELAND, OH 44101-4582

REMIT RETURN WITHOUT PAYMENT TO:
REGIONAL INCOME TAX AGENCY
P.O. BOX 89475
CLEVELAND, OH 44101-6475

**SCHEDULE X – ADJUSTMENT TO FEDERAL INCOME TAX RETURN
(attach supporting statement for line items utilized below)**

ITEMS NOT DEDUCTIBLE

A. LOSSES THAT DIRECTLY RELATE TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF AN ASSET DESCRIBED IN 1221 OR 1231 OF THE IRC	<input style="width: 90%;" type="text"/>	.00
B. TAXES BASED ON INCOME	<input style="width: 90%;" type="text"/>	.00
C. 5% OF THE AMOUNT DEDUCTED AS INTANGIBLE INCOME EXCLUDING THE PORTION DIRECTLY RELATED TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF PROPERTY DESCRIBED IN 1221 OF THE IRC	<input style="width: 90%;" type="text"/>	.00
D. AMOUNTS PAID OR ACCRUED TO QUALIFIED SELF-EMPLOYED RETIREMENT AND HEALTH AND LIFE INSURANCE PLANS FOR OWNERS OR OWNER-EMPLOYEES OF NON-C CORPORATION ENTITIES	<input style="width: 90%;" type="text"/>	.00
E. REIT'S AND RIC'S - ALL AMOUNTS WITH RESPECT TO DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR OR CREDITED TO THE BENEFIT OF INVESTORS AND ALLOWED AS A DEDUCTION	<input style="width: 90%;" type="text"/>	.00
F. OTHER: (ATTACH EXPLANATION)	<input style="width: 90%;" type="text"/>	.00
	<input style="width: 90%;" type="text"/>	.00
G. TOTAL ADDITIONS (ENTER ON PAGE 1, LINE 2A)	<input style="width: 90%;" type="text"/>	.00

ITEMS NOT TAXABLE

N. INCOME AND GAINS - FEDERALLY REPORTED INCOME AND GAINS FROM IRC 1221 OR 1231 PROPERTY DISPOSITIONS EXCEPT TO THE EXTENT THE INCOME AND GAINS APPLY TO THOSE DESCRIBED IN 1245 OR 1250 OF THE IRC	<input style="width: 90%;" type="text"/>	.00
O. INTANGIBLE INCOME SUCH AS INTEREST, DIVIDEND, PATENT, AND COPYRIGHT INCOME ALSO INCLUDE ROYALTY INCOME EXCEPT ROYALTIES DERIVED FROM INTEREST IN LAND (i.e. OIL AND GAS RIGHTS, ETC.)	<input style="width: 90%;" type="text"/>	.00
P. OTHER: PASS-THROUGH INCOME (LOSS)	<input style="width: 90%;" type="text"/>	.00
	<input style="width: 90%;" type="text"/>	.00
Q. TOTAL DEDUCTIONS (ENTER ON LINE 2B)	<input style="width: 90%;" type="text"/>	.00

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**AFTI WORKSHEET
ADJUSTED FEDERAL TAXABLE INCOME**
For use by taxpayers that are NOT C Corporations

- (1) Federal Form 1120S (S Corporations) - Sch. K - Line 18
- (2) Federal Form 1065 (Partnerships, LLC's, LLP's) - Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1
- (3) Federal Form 1041 (Estates, Trusts) - Page 1 - Line 17

	Form 1120S	Form 1065	Form 1041
a) From Federal Return (above)	\$	\$	\$
b) Excess 179 Deduction / Carryover			
c) Charitable Contribution - In Excess of 10% Limitation			
d) Other: _____			
e) "ADJUSTED FEDERAL TAXABLE INCOME"	\$	\$	\$

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)

Table with 3 columns: A. LOCATED EVERYWHERE, B. RITA MUNICIPALITY, C. PERCENTAGE (B / A). Rows include Step 1 (Average Original Cost of Real & Tangible Personal Property), Step 2 (Total Wages, Salaries, Commission and Other Compensation Paid to All Employees), Step 3 (Gross Receipts from Sales and Work or Services Performed), Step 4 (Total of Percentages), and Step 5 (Average Percentage).

Table with 3 columns: A. LOCATED EVERYWHERE, B. RITA MUNICIPALITY, C. PERCENTAGE (B / A). Rows include Step 1 (Average Original Cost of Real & Tangible Personal Property), Step 2 (Total Wages, Salaries, Commission and Other Compensation Paid to All Employees), Step 3 (Gross Receipts from Sales and Work or Services Performed), Step 4 (Total of Percentages), and Step 5 (Average Percentage).

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Table with 3 columns: A. LOCATED EVERYWHERE, B. RITA MUNICIPALITY, C. PERCENTAGE (B / A). Rows include Step 1 (Average Original Cost of Real & Tangible Personal Property), Step 2 (Total Wages, Salaries, Commission and Other Compensation Paid to All Employees), Step 3 (Gross Receipts from Sales and Work or Services Performed), Step 4 (Total of Percentages), and Step 5 (Average Percentage).

TOTAL Sum all STEP 5 percentages for each municipality, enter on Page 1, Line 3C _____ %

SCHEDULE Y-1: RECONCILIATION OF SCHEDULE Y WAGES TO WITHHOLDING RETURNS

- 1. Total workplace RITA wages shown on your withholding tax returns filed for the year covered by this return. \$ _____
2. Attach explanation of any difference between total wages remitted and total wages shown on Schedule Y above.
3. Provide the Company Name and Federal Identification Number under which the withholding tax was remitted, if different than information on page 1.
Company Name _____ Federal Identification Number _____

SCHEDULE Z: PASS-THROUGH DISTRIBUTIVE SHARES OF NET INCOME

Attach a schedule of each partner's/shareholder's name, social security number, distributive share, guaranteed payments (if applicable) and taxable percentage.

SCHEDULE ZZ: CONSOLIDATED RETURN INFORMATION

If filing a consolidated return, you must attach Federal Form 851 or a schedule listing each name, address and employer identification number.