

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

as of 1.1.2018