

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

as of 6.19.2018