

RITA
 PO Box 94736
 Cleveland, OH 44101-4736

PHONE: (440) 526-0900 CLEVELAND LOCAL FAX: (440) 717-9448 TDD: (440) 526-5332
 (614) 538-0512 COLUMBUS LOCAL TOLL FREE: 1-800-860-RITA WEB ADDRESS: www.ritaohio.com



FORM 11A

Section B **must** be completed. Section A **must** equal Section B.
 Negative amounts are not acceptable.

REGIONAL INCOME TAX AGENCY EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT
 FOR THE PERIOD

TO

DUE ON OR BEFORE

FED. ID #:

NAME:

ADDRESS #: SUITE:

STREET NAME:

CITY:

STATE: ZIP: -

SECTION B

MUNICIPALITY	WORKPLACE WAGES	WORKPLACE TAX RATE	WORKPLACE TAX WITHHELD	RESIDENCE TAX WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> %	<input type="text"/>	<input type="text"/>

FORM 11

SECTION A

- TOTAL WAGES SUBJECT TO WORKPLACE TAX \$
- AMOUNT OF WORKPLACE TAX WITHHELD \$
- AMOUNT OF RESIDENCE TAX WITHHELD \$
- AMOUNT DUE AND PAID \$

MAKE CHECK PAYABLE TO: RITA

I HAVE EXAMINED THIS RETURN. TO THE BEST OF MY KNOWLEDGE IT IS CORRECT.

SIGNATURE

TITLE _____ DATE _____

PHONE NUMBER () -



10107 Brecksville Road
Brecksville, Ohio 44141-3275

GENERAL INSTRUCTIONS

This booklet contains Form 11 (Municipal Income Tax Withholding Statements), the necessary forms for filing employer withheld municipal income tax. A Form 17 to file an annual reconciliation and a Form 17c to remit W-2's will be mailed under separate cover.

It is the duty of each employer within or doing business within any RITA MUNICIPALITY (IES) who employs one or more persons on a salary, wage, commission, or other such compensation subject to the INCOME TAX ORDINANCE(S) to deduct the tax due each time such compensation is paid to an employee.

EARNINGS ON WHICH EMPLOYERS ARE REQUIRED TO WITHHOLD MUNICIPAL INCOME TAX include, but are not limited to: wages, salaries, commissions and fees (except when paid to independent contractors), bonuses and incentive payments, tips, employer supplemental unemployment pay (subpay), vacation, holiday, and sickpay (whether paid by recipient's employer or by a third party). Payments made to an employee by an employer as dismissal or severance pay or under an early retirement incentive plan, or wage continuation plan during periods of disability or sickness, are taxable and shall be apportioned in the same ratio as regular wages if the employee works in more than one municipality. **Employee contributions to retirement plans are NOT excludable.** Withholding applies to the employee's full compensation unreduced by the employee's contribution to a retirement plan. The same rules apply with respect to other amounts withheld from employees and contributed to other types of plans (annuities, deferred compensation, etc.).

Changes - If your mailing address, federal identification number, company name, or quarterly / monthly filing requirements change from that shown on the preprinted Form 11, enter all changes on the enclosed Change Notice Form and return it to our agency as soon as possible.

If you have any questions regarding the completion of these forms, please call (440) 526-0900 (Cleveland Local), (614) 538-0512 (Columbus Local), or 1-(800) 860-RITA (7482, Toll Free). For TDD assistance call (440) 526-5332.

PENALTY AND INTEREST CHARGES FOR LATE FILING: When a return is received after the return's due date, the employer will be subject to penalty and interest charges as required by the local income tax ordinances.

FINAL FILING REQUIREMENTS: File Form 11 paying any withholding that is still owed. Also file Form 17 (Withholding Reconciliation of Return) and 17c (W-2 Transmittal Sheet and W-2's). If you have sold / closed your business, or your entity type has changed due to a merger or incorporation, you **MUST** notify our agency in writing. Include in your letter a brief explanation, the federal identification number(s) of the business or businesses, the effective date, a contact name, and a phone number.

Dear Taxpayer:

Although the design of the tax booklet has changed, the content has remained the same as in prior years. Please be assured the new layout will not effect the calculation of your tax.

The booklet design change was made in an effort to improve the accuracy and efficiency of processing your tax form and refund / credit requests. Please refer to the following instructions when completing your tax form.

Our website address is www.ritaohio.com.

1. Please print numbers and characters within the boxes provided. Pay careful attention so that a single character fits inside the box provided.

2. Please print letters according to the following method:

A	B	C	D	E	F	G	H	I	J
---	---	---	---	---	---	---	---	---	---

3. Please print numerals according to the following method:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

4. Use an open box to signify a space between items.

5. Please use two letter postal abbreviation for state.

6. Due to space limitations please use the following city name abbreviations of the Joint Economic Development Districts (JEDD)'s:

Beachwood East JEDD	-	BEA E JED
Beachwood West JEDD	-	BEA W JED
Elyria Township / City of Elyria JEDD	-	ELYRIA JED
Olmsted JEDD	-	OLMS JED
Orange - Chagrin - Highlands JEDD	-	O C H JED
Reminderville / Twinsburg Township JEDD	-	REM T JED

7. Companies should only complete information pertinent to their change of address:

- Company name
- Federal Identification Number
- New address information
- Move date

**INSTRUCTIONS FOR COMPLETING
EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT (FORM 11)**

It is required that on or before the last day of each month, the taxes withheld in the previous month be paid and Form 11 filed with RITA. However, if the amount withheld in any one month for a municipality is less than \$100.00, the employer may defer the filing of Form 11 and the payment of the amount withheld until the last day of the month following the end of the calendar quarter. (*SEE SPECIAL NOTES*)

Complete all information requested on Form 11. If the information is preprinted, be sure to check for accuracy.

When calculating tax due, do not include wages, salaries, commissions, etc. from individuals under 18 years of age. These individuals are not subject to municipal income tax except when specified in SPECIAL NOTES.

IMPORTANT - ESTIMATING MONTHLY / QUARTERLY TAXES DUE IS NOT ACCEPTABLE AND WILL RESULT IN PENALTY AND INTEREST.

- LINE 1. Total wages subject to workplace tax for all RITA municipalities.
- LINE 2. Amount of workplace tax withheld.
- LINE 3. Amount of residence tax withheld.
- LINE 4. Amount due and paid (LINE 2 + LINE 3).

The return must include the signature and title of the responsible party completing the return as well as the date and a phone number.

On the distribution schedule, list the municipality, (for an entire listing of the municipalities and tax rates see the rate sheet in this booklet or www.ritaohio.com), the workplace wages, the workplace tax rate, the workplace tax withheld and / or the residence tax withheld in the boxes provided. **YOU MUST RETURN A DISTRIBUTION SCHEDULE ALONG WITH EACH FORM 11 FILED.** If distribution has changed from your previously filed return, check the change box on the front of Form 11 and provide the correct information and explanation in the areas provided on the back of the form. For copies of all form types see www.ritaohio.com.

Please note some municipalities have distributions for Joint Economic Development Districts (JEDD)'s. The JEDD areas are Beachwood East JEDD, Beachwood West JEDD, Elyria Township / City of Elyria JEDD, Macedonia / Northfield Center Twp. JEDD, Olmsted JEDD, Orange - Chagrin - Highlands JEDD, and Reminderville / Twinsburg Township JEDD. Please use caution when completing the distributions for the JEDD areas, whereas they are separate taxing entities.

PLEASE MAKE CHECK OR MONEY ORDER PAYABLE TO R.I.T.A.

SPECIAL NOTES:

AVON LAKE -

1. If withholding amount for the 1st or 2nd month in the calendar year is \$250 or more, file monthly for the remainder of the year.
2. Taxes must be withheld on employees 16 years of age and older.

ARLINGTON HTS., CAMPBELL, CEDARVILLE, CENTERBURG, FORT JENNINGS, FREMONT, HASKINS, JEWETT, LAGRANGE, LAKEMORE, MECHANICSBURG, NEWTOWN, OBERLIN, PLYMOUTH, SHEFFIELD LAKE, TORONTO, URBANCREST, VERMILION, and WELLSVILLE -
All filings may be made quarterly, regardless of the amount withheld.

BEACHWOOD AND BEACHWOOD EAST/WEST

JEDD'S - If withholding amount in the 1st or 2nd month in the quarter is \$100 or more, file monthly - due the 20th day of the following month, except the 3rd, 6th, 9th and 12th months which are due the last day of the following month.

BEDFORD HTS., FAIRPORT HARBOR, GLENWILLOW, REMINDERVILLE AND REMINDERVILLE/TWINSBURG TWP JEDD-

If withholding amount per month is more than \$250, file monthly - due the 20th day of the following month, except in the 3rd, 6th, 9th and 12th months which are due the last day of the following month.

BEXLEY, GRANDVIEW HTS., MT. STERLING, NEW ALBANY, POWELL AND SHAWNEE HILLS -

If withholding amount per month is:

1. More than \$100, but less than \$1,000, file monthly - due the 15th day of the following month, except the 3rd, 6th, 9th & 12th months which are due the last day of the following month.
2. \$1,000 or more, file semi-monthly - due five days after the 15th and five days after the end of each month.

CIRCLEVILLE - If withholding amount per month is more than \$500, file monthly, otherwise file quarterly.

GALENA - Employers doing business on a temporary basis (less than one year) must file monthly - due the 15th day of the following month. All other employers may file quarterly regardless of the amount withheld.

KIRTLAND AND NORTH ROYALTON - All filings are due the 20th day of the following month for monthly and quarterly filers.

LOCKLAND, NEWTOWN, ST. PARIS, AND WINTERSVILLE -

1. All filings may be made quarterly regardless of the amount withheld.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

MAINEVILLE - If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly - due the 15th day of the following month, otherwise file quarterly - due the last day of the following month.

MARYSVILLE - All filings are due the 15th day of the following month for monthly and quarterly filers.

MILAN - Monthly filings are due the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.

MILFORD CENTER -

1. All filings may be made quarterly regardless of the amount withheld.
2. Full time students 18 years of age and under are exempt.

OTTAWA - If withholding amount per month is \$10 or more, file monthly, otherwise file quarterly.

REYNOLDSBURG - If withholding amount per month is:

1. Less than \$1,000, file quarterly.
2. More than \$1,000, but less than \$2,000, file monthly - due the 15th day of the following month.
3. \$2,000 or more, file semi-monthly - due three days after the 15th and three days after the last day of each month.

RIVERSIDE -

1. All filings must be made monthly regardless of the amount withheld.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

STEUBENVILLE - If withholding amount per month is more than \$1,000, file monthly - due ten days after the close of each month, otherwise file quarterly.

SUNBURY -

1. If withholding amount was \$6,000 or more in the prior calendar year or more than \$500 in the preceding quarter, file monthly - due five banking days after the end of each month.
2. If you are a temporary employer who will not conduct business in the village more than one year, file monthly - due the 15th day of the following month.

UPPER ARLINGTON - If withholding amount per month is:

1. Less than \$300, file quarterly.
2. More than \$300, but less than \$1,000, file monthly - due the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.
3. \$1,000 or more, file semi-monthly - due five days after the 15th and five days after the end of each month.

WELLSTON - If withholding amount per quarter is less than \$300, file quarterly, otherwise file monthly.

WORTHINGTON - If withholding amount is:

1. \$12,000 or more in a previous calendar year or \$1,000 or more in a preceding quarter, file semi-monthly - due five days after the 15th and five days after the end of each month.
2. More than \$3,599, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly - due the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.
3. All employers not required to file semi-monthly or monthly, file quarterly - due the last day of the following month following the end of each quarter.

****WHAT'S NEW****

UPDATES TO THE SPECIAL NOTES INSTRUCTIONS

- CECIL - All filings are due on the 20th day of the following month for monthly and quarterly filers.
- GROVE CITY - If withholding amount is:
1. \$12,000 or more in a previous calendar year or \$1,000 or more in a preceding quarter, file semi-monthly – due five days after the 15th and five days after the end of each month.
 2. More than \$3,599, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly – due the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on the last day of the following month.
 3. All employers not required to file semi-monthly or monthly, file quarterly – due the last day of the month following the end of each quarter.
- HASKINS - All filings may be made quarterly
- LAKESWOOD - All filings are due on the 20th day of the following month for monthly and quarterly filers.
- WELLSVILLE - All filings may be made quarterly

2004 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
013	ARLINGTON HEIGHTS	2.10	535	NEW ALBANY	2.00
006	ASHVILLE	0.50	504	NEW BLOOMINGTON	1.00
010	AURORA	2.00	540	NEWBURGH HEIGHTS	2.00
020	AVON	1.50	561	NEWTOWN	1.00
021	AVON LAKE	1.50	549	NORTH LEWISBURG	1.00
040	BAY VILLAGE	1.50	550	NORTH OLMSTED	2.00
050	BEACHWOOD	1.50	570	NORTH ROYALTON	1.00
051	BEACHWOOD EAST JEDD	1.50	580	OAKWOOD VILLAGE	2.00
052	BEACHWOOD WEST JEDD	1.50	585	OBERLIN	1.90
065	BEDFORD HEIGHTS	2.00	590	OLMSTED FALLS	1.50
090	BENTLEYVILLE	1.00	589	OLMSTED JEDD	1.50
100	BEREA	2.00	600	ORANGE	2.00
104	BEXLEY	2.00	601	ORANGE-CHAGRIN- HIGHLANDS JEDD	2.00
110	BOSTON HEIGHTS	1.50	606	OTTAWA	1.00
115	BRADY LAKE	1.00	650	PEPPER PIKE	1.00
130	BRECKSVILLE	2.00	640	PLAIN CITY	1.00
140	BROADVIEW HEIGHTS	2.00	635	PLYMOUTH	0.50
160	BROOKLYN HEIGHTS	2.00	648	POWELL	0.75
195	* CECIL	1.00	660	REMINDERVILLE	1.50
192	CEDARVILLE	1.00	661	REMINDERVILLE / TWINSBURG TOWNSHIP JEDD	1.50
194	CENTERBURG	1.00	662	REYNOLDSBURG	1.50
180	CHAGRIN FALLS	1.50	670	RICHMOND HEIGHTS	2.00
190	CIRCLEVILLE	1.50	671	* RICHWOOD	1.00
193	* CLAYTON	1.50	669	RIDGWAY	0.50
250	CUYAHOGA HEIGHTS	2.00	680	RIVERSIDE	1.50
270	EAST CLEVELAND	2.00	704	* SABINA	0.50
277	ELYRIA	1.75	707	SAINT PARIS	1.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA JEDD	1.75	712	SALINEVILLE	1.00
291	FAIRPORT HARBOR	2.00	710	SANDUSKY	1.00
300	FAIRVIEW PARK	1.50	720	SEVEN HILLS	2.00
304	FORT JENNINGS	1.00	750	SHAKER HEIGHTS	1.75
319	GALENA	1.00	749	SHAWNEE HILLS	2.00
320	GARFIELD HEIGHTS	2.00	751	SHEFFIELD LAKE	1.25
347	GLENWILLOW	2.00	752	SHEFFIELD VILLAGE	1.50
357	GRANDVIEW HEIGHTS	2.00		* SHERWOOD	1.00
358	* GROVE CITY	2.00	756	SILVER LAKE	2.00
364	* HASKINS	1.00	770	SOUTH EUCLID	1.50
370	HIGHLAND HEIGHTS	1.50	769	SOUTH SOLON	1.00
378	HUDSON	1.00	776	STEUBENVILLE	2.00
390	INDEPENDENCE	2.00	775	STREETSBORO	1.00
394	KIRTLAND	2.00	780	STRONGSVILLE	2.00
398	LAGRANGE	1.50	779	SUNBURY	1.00
401	LAKEMORE	2.00	792	TORONTO	1.50
400	LAKEWOOD	1.50	800	UNIVERSITY HEIGHTS	1.50
426	LOCKLAND	2.10	802	UPPER ARLINGTON	2.00
440	LYNDHURST	1.50	806	URBANCREST	2.00
454	MAINEVILLE	1.00	810	VALLEY VIEW	2.00
460	MAPLE HEIGHTS	2.00	815	VERMILION	1.00
466	MARTINS FERRY	0.75	821	WAKEMAN	1.00
467	MARYSVILLE	1.00	820	WALTON HILLS	2.00
480	MAYFIELD HEIGHTS	1.00	834	WELLSTON	0.75
485	MAYFIELD VILLAGE	1.50	839	* WELLSVILLE	1.00
500	MIDDLEBURG HEIGHTS	1.75	840	WESTLAKE	1.50
505	MILAN	0.50	890	WILLOWICK	2.00
507	MILFORD CENTER	1.00	894	WINTERSVILLE	1.00
515	MOGADORE	2.00	900	WOODMERE	2.00
520	MORELAND HILLS	1.00	904	* WORTHINGTON	2.00
528	MOUNT STERLING	1.00	906	YELLOW SPRINGS	1.50

*CECIL NEW MEMBER & NEW TAX AS OF 1-01-04
 *CLAYTON NEW MEMBER & NEW TAX AS OF 1-1-04
 *GROVE CITY NEW MEMBER AS OF 7-1-04
 *HASKINS NEW MEMBER AS OF 1-1-04
 *RICHWOOD TAX RATE CHANGE FROM
 0.50% TO 1.00% AS OF 1-1-04

*SABINA NEW MEMBER & NEW TAX AS OF 5-27-04
 *SHERWOOD NEW MEMBER & NEW TAX AS OF 7-1-04
 *WELLSVILLE NEW MEMBER AS OF 2-1-04
 *WORTHINGTON TAX RATE CHANGE FROM
 1.65% TO 2.00% AS OF 1-1-04

SPECIAL CHANGES

- * **ARLINGTON HEIGHTS** NEW MEMBER & TAX RATE CHANGE FROM 1.70% TO 2.10% AS OF 1-1-03
- * **AURORA** TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 4-1-03
- * **CEDARVILLE** NEW MEMBER AS OF 2-10-03
- * **CENTERBURG** NEW MEMBER AS OF 1-1-03
- * **CIRCLEVILLE** NEW MEMBER AS OF 7-1-03
- * **CLAYTON** NEW MEMBER & NEW TAX AS OF 1-1-04
- * **ELYRIA TOWNSHIP/CITY OF ELYRIA JEDD** NEW MEMBER & NEW TAX AS OF 7-1-03
- * **FAIRPORT HARBOR** NEW MEMBER AS OF 1-1-03
- * **HASKINS** NEW MEMBER AS OF 1-1-04
- ** **HUNTING VALLEY** TAX RATE CHANGE FROM 0.75% TO 0% AS OF 1-1-03
- * **NEW ALBANY** TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 7-1-03
- * **REMINDERVILLE/TWINSBURG TOWNSHIP JEDD** NEW MEMBER & NEW TAX AS OF 1-1-03
- * **RICHWOOD** TAX RATE CHANGE FROM 0.50% TO 1.00% AS OF 1-1-04
- * **SANDUSKY** NEW MEMBER AS OF 1-1-03
- * **SHEFFIELD LAKE** NEW MEMBER AS OF 7-1-03
- * **URBANCREST** NEW MEMBER AS OF 1-1-03
- * **WORTHINGTON** TAX RATE CHANGE FROM 1.65% TO 2.00% AS OF 1-1-04
- * **YELLOW SPRINGS** NEW MEMBER AS OF 2-10-03

Changes to the Ohio Revised Code 718.03

The State legislature has amended Ohio Revised Code 718.03 (municipal income tax) to require that all employers withhold on the same wage base (known as "qualifying wages") for municipal income tax purposes. This amendment was contained in House Bill 95 (2003) and is effective January 1, 2004. Beginning on that date, all employers will withhold municipal income tax as follows:

The tax and withholding base begins with the Medicare wage base (Box 5). Please note the following guidelines illustrated below.

- i. Supplemental unemployment compensation benefits described in section 3402(o)(2) of IRC are taxable;
- ii. Add compensation of pre-1986 employees exempt from Medicare that is not in the Medicare wage base solely because of the Medicare grandfathering provision.
- iii. IRC section 125 cafeteria plans are not taxable.

The required base may be modified, on a municipality-by-municipality basis, if the municipality, by resolution or ordinance, exempts from the tax and from withholding (i) stock options and/or (ii) non-qualified deferred compensation amounts.