

# FORM 17 – RECONCILIATION OF INCOME TAX WITHHELD AND W-2 TRANSMITTAL



**A Fast, Free, and Secure Method of Filing Employer Withholding Tax Returns and W-2's.**

## FORM 17 INSTRUCTIONS

A Reconciliation of Income Tax Withheld is required to be filed on or before the last day of February following the calendar year in which employee withholding deductions have been made by an employer.

1. Print the company's federal employer identification number, name, and address in the proper area. If this information is preprinted, check for accuracy. Draw a line through any incorrect information and print the correct information above or below it.
2. List the amount of workplace wages, workplace tax, and any residence tax withheld for each period a Form 11 was filed. For Example: (If you file Form 11 monthly, complete the annual Form 17 on a monthly basis; periods 1-12. If you file Form 11 quarterly, complete the annual Form 17 on a quarterly basis; periods, 3, 6, 9, 12.) **NOTE: Do not report wages for residence tax withheld.**
3. List the total number of R.I.T.A. W-2's issued and list the total number of employees working at year end, for which municipal income tax has been withheld, in Section 3. Distribute the total number of employees to each municipality where the employee worked in Section 5.
4. Total the workplace wages, workplace tax, and residence tax withheld. These amounts must be distributed on Page 2 of Form 17.
5. Distribute totals to each municipality where the wages were earned and the workplace or residence tax was withheld.
6. Total all distributions. **THE TOTAL WORKPLACE WAGES, WORKPLACE TAX, AND RESIDENCE TAX WITHHELD IN SECTION 6 MUST EQUAL THE TOTALS REPORTED ON PAGE 1 OF FORM 17 IN SECTION 4.**
7. Total the number of employees at year end for each municipality.
8. Sign and date the form. Please provide a phone number where you can be reached if any questions arise.

**DO NOT REMIT PAYMENT WITH THIS FORM. IF YOU ARE ADJUSTING A PERIOD(S) YOU MUST FILE A FORM 11A (AMENDED EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT). SEE FORM 11A FOR INSTRUCTIONS.**

## W-2 TRANSMITTAL INSTRUCTIONS

Along with Form 17, one of the following must be submitted:

- Copies of W-2's.
- Upon written request made to the Tax Administrator on or before the due date-
  - Computer paper listing which must contain the following information from each W-2 (in this order) social security number, municipality for which local income tax was withheld, amount of local income tax withheld, gross amount of taxable compensation paid, employee's name (last, first, middle), and employee's last known address; or
  - W-2 Copy 1 for state, city, or local tax.
- **Employers with 250 or more W-2 Copy A or 1099-Misc. Forms must be reported on CD using the EFW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service.**

## CHANGES TO THE R.I.T.A. SPECIFICATIONS AS OF TAX YEAR 2007

R.I.T.A. no longer uses positions 305-307 or 338-412 of the RS record. Instead, position 5-9, as defined by the SSA, will be used. Since this field's length is 5 and the city codes are 3 characters, please prefix with "RO" R.I.T.A. Ohio.

- EFW2 Guidelines can be found and printed by using the Social Security Administration Internet page [www.ssa.gov/employer](http://www.ssa.gov/employer).
- 1099-Misc. Form Guidelines can be found using Internet page [www.irs.gov/formspubs/findfiles.html](http://www.irs.gov/formspubs/findfiles.html) using Keyword pub 1220.
- R.I.T.A. guidelines for the RS Record (CITY AND STATE) found within the SSA EFW2 Guidelines, can be found and printed by using Internet page [www.ritaohio.com](http://www.ritaohio.com) and clicking on MAGNETIC REPORTING OF W-2's BY EMPLOYERS.
- **Please be advised that you are required to validate your EFW2 file containing W-2's by visiting our web site at [www.ritaohio.com](http://www.ritaohio.com) and using R.I.T.A.'s online W-2 verification application.**
- **R.I.T.A.'s online verification application will parse and validate your EFW2 file containing W-2's to ensure compliance with R.I.T.A.'s specifications and requirements. In addition, you can electronically submit your W-2's.**
- Any exceptions such as computer or typewriter listings of municipality wage and tax information, in lieu of the standard W-2 Form, or paper W-2 reporting for more than 250 employees, must receive prior permission from the R.I.T.A. Director of Taxation or the Tax Administrator where the business is located, before submission of such lists or forms.
- Please do not password protect Magnetic Media files sent to R.I.T.A.

**NOTE:** Employer's required under the Internal Revenue Code to furnish 1099's to the Internal Revenue Service for individuals or businesses to whom they have paid non-employee compensation MUST also furnish copies to R.I.T.A. along with W-2's.

**REMIT TO: REGIONAL INCOME TAX AGENCY - P.O. BOX 477900 BROADVIEW HEIGHTS, OHIO 44147-7900**

For assistance call:

Cleveland Local: (440) 526-0900  
Toll Free: 1(800) 860-RITA (7482)

Columbus Local: (614) 538-0512  
TDD: (440) 526-5332

Youngstown Local: (330) 743-3400  
Web Site: [www.ritaohio.com](http://www.ritaohio.com)

**2008 WITHHOLDING TAX TABLE**

<b>CODE</b>	<b>MUNICIPALITY</b>	<b>RATE</b>	<b>CODE</b>	<b>MUNICIPALITY</b>	<b>RATE</b>
018	ADDYSTON	1.00	507	MILFORD CENTER	1.00
015	* ANDOVER	1.50	509	MINERVA PARK	1.00
013	ARLINGTON HEIGHTS	2.10	515	MOGADORE	2.00
006	* ASHVILLE	1.00	520	MORELAND HILLS	1.00
010	AURORA	2.00	528	MOUNT STERLING	1.00
020	* AVON	1.75	535	NEW ALBANY	2.00
021	AVON LAKE	1.50	504	NEW BLOOMINGTON	1.00
040	BAY VILLAGE	1.50	554	* NEW FRANKLIN	1.00
050	BEACHWOOD	1.50	525	NEW WATERFORD	1.00
051	BEACHWOOD EAST <b>JEDD</b>	1.50	540	NEWBURGH HEIGHTS	2.00
052	BEACHWOOD WEST <b>JEDD</b>	1.50	561	NEWTOWN	1.00
065	BEDFORD HEIGHTS	2.00	549	NORTH LEWISBURG	1.00
086	BELLEVUE	1.50	550	NORTH OLMSTED	2.00
090	BENTLEYVILLE	1.00	570	NORTH ROYALTON	2.00
100	BEREA	2.00	580	OAKWOOD VILLAGE	2.00
102	BETTSVILLE	1.00	585	OBERLIN	1.90
104	BEXLEY	2.00	590	OLMSTED FALLS	1.50
110	BOSTON HEIGHTS	2.00	589	OLMSTED <b>JEDD</b>	1.50
130	BRECKSVILLE	2.00	600	ORANGE VILLAGE	2.00
140	BROADVIEW HEIGHTS	2.00	601	ORANGE-CHAGRIN-HIGHLANDS <b>JEDD</b>	2.00
150	* BROOKLYN	2.00	606	OTTAWA	1.00
160	BROOKLYN HEIGHTS	2.00	609	OXFORD	1.75
167	CAMPBELL	2.50	650	PEPPER PIKE	1.00
168	CARDINGTON	1.00	654	* PERRY	1.00
195	CECIL	1.00	664	* PERRY <b>JEDD</b>	1.00
192	CEDARVILLE	1.00	637	PIKETON	1.00
194	CENTERBURG	1.00	640	PLAIN CITY	1.00
180	CHAGRIN FALLS	1.50	644	* PORTAGE	1.00
190	CIRCLEVILLE	1.50	648	POWELL	0.75
193	CLAYTON	1.50	645	POWHATAN POINT	0.75
197	* CLAYTON <b>JEDD</b>	1.50	660	REMINDEVILLE	1.50
224	* COMMERCIAL POINT	1.00	661	REMINDEVILLE / TWINSBURG TOWNSHIP <b>JEDD</b>	1.50
223	CORWIN	0.50	662	REYNOLDSBURG	1.50
250	CUYAHOGA HEIGHTS	2.00	663	REYNOLDSBURG <b>E-ZONE</b>	1.50
270	EAST CLEVELAND	2.00	670	RICHMOND HEIGHTS	2.00
268	EAST PALESTINE	1.00	671	RICHWOOD	1.00
271	* EDISON	0.50	669	RIDGEWAY	0.50
277	ELYRIA	1.75	672	* RIPLEY	1.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA <b>JEDD</b>	1.75	680	RIVERSIDE	1.50
287	FAIRBORN	1.50	704	SABINA	1.00
291	FAIRPORT HARBOR	2.00	707	SAINT PARIS	1.00
300	FAIRVIEW PARK	2.00	712	SALINEVILLE	1.00
304	FORT JENNINGS	1.00	710	SANDUSKY	1.00
308	* FREDERICKTOWN	1.00	720	SEVEN HILLS	2.00
310	FREMONT	1.50	750	SHAKER HEIGHTS	1.75
319	GALENA	1.00	749	SHAWNEE HILLS	2.00
317	GALION	2.00	751	SHEFFIELD LAKE	1.50
320	GARFIELD HEIGHTS	2.00	752	SHEFFIELD VILLAGE	1.50
346	GIRARD	2.00	748	SHERWOOD	1.00
347	GLENWILLOW	2.00	756	SILVER LAKE	2.00
350	GRAFTON	1.50	757	* SILVERTON	1.25
357	* GRANDVIEW HEIGHTS	2.50	763	* SOUTH CHARLESTON	1.00
358	GROVE CITY	2.00	770	SOUTH EUCLID	2.00
364	HASKINS	1.00	769	SOUTH SOLON	1.00
370	HIGHLAND HEIGHTS	2.00	776	STUBENVILLE	2.00
371	HILLIARD	2.00	764	* STRATTON	1.00
384	* HUBER HEIGHTS	2.25	775	STREETSBORO	1.00
378	HUDSON	2.00	780	STRONGSVILLE	2.00
390	INDEPENDENCE	2.00	779	SUNBURY	1.00
340	* JACKSON CENTER	1.50	794	TONTOGANY	1.00
377	JEWETT	1.00	792	TORONTO	2.00
392	* KENT	2.00	790	TWINSBURG	2.00
338	* KETTLERSVILLE	1.00	797	UHRICHSVILLE	1.75
394	KIRTLAND	2.00	800	UNIVERSITY HEIGHTS	2.50
398	LAGRANGE	1.50	802	UPPER ARLINGTON	2.00
401	LAKEMORE	2.00	806	URBANCREST	2.00
424	LITHOPOLIS	1.00	810	VALLEY VIEW	2.00
427	* LOCKBOURNE	1.00	815	VERMILION	1.00
426	LOCKLAND	2.10	821	WAKEMAN	1.00
440	LYNDHURST	1.50	834	WELLSTON	1.00
450	MACEDONIA	2.00	839	WELLSVILLE	1.00
451	MACEDONIA / NORTHFIELD CENTER TWP. <b>JEDD</b>	2.00	841	WEST ELKTON	1.00
454	MAINEVILLE	1.00	840	WESTLAKE	1.50
460	MAPLE HEIGHTS	2.50	842	WESTON	1.00
466	MARTINS FERRY	0.75	870	* WILLOUGHBY	2.00
480	MAYFIELD HEIGHTS	1.00	880	* WILLOUGHBY HILLS	1.50
485	MAYFIELD VILLAGE	1.50	890	WILLOWICK	2.00
486	MECHANICSBURG	1.00	892	WILLSHIRE	1.00
490	* MENTOR	2.00	894	WINTERSVILLE	1.00
500	MIDDLEBURG HEIGHTS	2.00	900	WOODMERE	2.00
503	* MIDDLEPORT	1.00	901	WOODSTOCK	1.00
505	MILAN	0.50	904	WORTHINGTON	2.00
513	CITY OF MILFORD	1.00	906	YELLOW SPRINGS	1.50
523	CITY OF MILFORD <b>JEDD</b>	1.00	907	YOUNGSTOWN	2.75

\*ANDOVER NEW MEMBER AS OF 11-1-08

\*ASHVILLE TAX RATE CHANGE FROM 0.50% TO 1.00% AS OF 1-1-08

\*AVON TAX RATE CHANGE FROM 1.50% TO 1.75% AS OF 1-1-08

\*BROOKLYN NEW MEMBER AS OF 1-1-09

\*CLAYTON **JEDD** NEW MEMBER AS OF 1-1-08

\*COMMERCIAL POINT NEW MEMBER & NEW TAX AS OF 1-1-09

\*EDISON NEW MEMBER & NEW TAX AS OF 1-1-09

\*FREDERICKTOWN NEW MEMBER AS OF 7-1-08

\*GRANDVIEW HEIGHTS TAX RATE CHANGE FROM 2.50% TO 2.25% AS OF 1-1-09

\*HUBER HEIGHTS NEW MEMBER & TAX RATE CHANGE FROM 2.25% TO 2.00% AS OF 1-1-09

\*JACKSON CENTER NEW MEMBER AS OF 11-1-08

\*KENT NEW MEMBER AS OF 1-1-09

\*KETTLERSVILLE NEW MEMBER & NEW TAX AS OF 1-1-09

\*LOCKBOURNE NEW MEMBER & NEW TAX AS OF 1-1-09

\*MENTOR NEW MEMBER AS OF 1-1-08

\*MIDDLEPORT NEW MEMBER AS OF 7-1-08

\*NEW FRANKLIN NEW MEMBER AS OF 1-1-08

\*PERRY NEW MEMBER AS OF 1-1-09

\*PERRY **JEDD** NEW MEMBER AS OF 1-1-09

\*PORTAGE NEW MEMBER & NEW TAX AS OF 1-1-09

\*RIPLEY NEW MEMBER AS OF 10-1-08

\*SILVERTON NEW MEMBER AS OF 7-1-08

\*SOUTH CHARLESTON NEW MEMBER AS OF 12-1-08

\*STRATTON NEW MEMBER & NEW TAX AS OF 8-1-08

\*WILLOUGHBY NEW MEMBER AS OF 1-1-08

\*WILLOUGHBY HILLS NEW MEMBER AS OF 1-1-09