

## 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	CUYAHOGA FALLS	JOHNSTOWN	SHEFFIELD LAKE	WILLOUGHBY
AVON LAKE	CUYAHOGA HEIGHTS	LAKEMORE	SHEFFIELD VILLAGE	WILLOUGHBY HILLS
BOSTON HEIGHTS	EAST PALESTINE	MACEDONIA	SOLO	WOODMERE
BROOKLYN HEIGHTS	EASTLAKE	MAPLE HEIGHTS	SOUTH EUCLID	
CAMPBELL	FREMONT	MENTOR	STREETSBORO	
CHAGRIN FALLS	GAHANNA	NORTH CANTON	TWINSBURG	
CHARDON	HIGHLAND HEIGHTS	OAKWOOD	VALLEY VIEW	
CLEVELAND HEIGHTS	HOLLAND	POWELL	WICKLIFFE	
	JACKSON CENTER	SEVEN HILLS		

S-Corp distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37.

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