

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	PAINESVILLE	RICHMOND HEIGHTS
LIBERTY CENTER	PERRY	YELLOW SPRINGS

The Ohio S-Corp distributive shares are taxable and should be reported on Form 37.

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

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

ABERDEEN	CRESTLINE	LATTY	NORTH COLLEGE HILL	SUGARCREEK
ADA	DANVILLE	LEESBURG	NORTH LEWISBURG	SUNBURY
ADDYSTON	DARBYVILLE	LEETONIA	NORTH OLMSTED	SWANTON
ADELPHI	DEGRAFF	LITHOPOLIS	NORTH PERRY	SYCAMORE
ALEXANDRIA	DENNISON	LOCKBOURNE	NORTH RIDGEVILLE	TALLMADGE
ALGER	DUNKIRK	LOCKLAND	NORTH ROBINSON	THURSTON
AMANDA	EAST CLEVELAND	LODI	NORTH ROYALTON	TIMBERLAKE
AMELIA	EATON	LOVELAND	NORTHFIELD VILLAGE	TIRO
AMSTERDAM	EDGERTON	LOWELLVILLE	NORTON	TONTOGANY
ANDOVER	EDISON	LYNDHURST	NORWALK	TORONTO
ANTWERP	ELMORE	LYONS	OAK HARBOR	TREMONT CITY
ARLINGTON HEIGHTS	ELMWOOD PLACE	MADISON VILLAGE	OAK HILL	TRIMBLE
ASHLEY	ELYRIA	MAINEVILLE	OBERLIN	UHRICHSVILLE
ASHVILLE	EMPIRE	MALVERN	OLMSTED FALLS	UNIVERSITY HEIGHTS
AURORA	FAIRBORN	MANCHESTER	ORANGE	UPPER ARLINGTON
BALTI	FAIRVIEW PARK	MANTUA	OSTRANDER	URBANCREST
BALTIMORE	FAYETTE	MARENGO	OTTAWA	VALLEYVIEW
BARBERTON	FELICITY	MARTINS FERRY	OWENSVILLE	VERMILION
BARNESVILLE	FORT JENNINGS	MAYFIELD HEIGHTS	OXFORD	WADSWORTH
BATAVIA	FOSTORIA	MAYFIELD VILLAGE	PATASKALA	WAKEMAN
BAY VILLAGE	FULTON	MCCLURE	PATTERSON	WASHINGTONVILLE
BEACHWOOD	FRAZEYSBURG	MCDONALD	PAYNE	WATERVILLE
BEAVERDAM	FREDERICKTOWN	MECHANICSBURG	PENINSULA	WAYNE LAKES
BEDFORD HEIGHTS	GALENA	MEDINA	PEPPER PIKE	WAYNESVILLE
BELLE CENTER	GALION	MELROSE	PIKETON	WELLINGTON
BELLEFONTAINE	GARFIELD HEIGHTS	METAMORA	PLEASANT HILL	WELLSTON
BELLEVUE	GATES MILLS	MIDDLE POINT	PLEASANTVILLE	WELLSVILLE
BELPRE	GENOA	MIDDLEBURG HEIGHTS	POMEROY	WEST ALEXANDRIA
BENTLEYVILLE	GETTYSBURG	MIDDLEPORT	PORTAGE	WEST ELKTON
BEREA	GIBSONBURG	MIDVALE	POWHATAN POINT	WEST LAFAYETTE
BETHEL	GIRARD	MIFFLIN	QUINCY	WEST LIBERTY
BETTSVILLE	GOLF MANOR	MILAN	RAVENNA	WEST MANSFIELD
BEXLEY	GLENWILLOW	MILFORD	REMINDEVILLE	WEST UNITY
BLOOMDALE	GRAFTON	MILFORD CENTER	REYNOLDSBURG	WESTLAKE
BLOOMINGDALE	GRANDVIEW HEIGHTS	MILLER CITY	RICHWOOD	WESTON
BLOOMVILLE	GRATIS	MILLERSPORT	RIDGEWAY	WHITEHOUSE
BRATENAHL	GREENFIELD	MINERAL CITY	RIO GRANDE	WILLIAMSBURG
BRECKSVILLE	GREENHILLS	MINERVA PARK	RIPLEY	WILLIAMSPORT
BREMEN	GROVE CITY	MINGO JUNCTION	RISINGSUN	WILLOWICK
BRICE	GROVEPORT	MOGADORE	RITTMAN	WINDHAM
BRIDGEPORT	HANOVER	MONROEVILLE	ROCKY RIVER	WINTERSVILLE
BROADVIEW HEIGHTS	HARRISBURG	MORELAND HILLS	ROSSFORD	WOODLAWN
BROOKLYN	HARRISON	MORRAL	SABINA	WOODSFIELD
BUCKLAND	HARROD	MOSCOW	SAINTE CLAIRSVILLE	WOODSTOCK
CAIRO	HASKINS	MOUNT STERLING	SAINTE PARIS	WORTHINGTON
CAMDEN	HELENA	MOUNT VICTORY	SALINEVILLE	XENIA
CANAL WINCHESTER	HILLIARD	MT HEALTHY	SANDUSKY	YOUNGSTOWN
CARDINGTON	HIRAM	NEW ALBANY	SARDINIA	
CARROLL	HOPEDALE	NEW BAVARIA	SHAKER HEIGHTS	
CARROLLTON	HUDSON	NEW BLOOMINGTON	SHAWNEE HILLS	
CATAWBA	HURON	NEW FRANKLIN	SILVER LAKE	
CECIL	INDEPENDENCE	NEW RICHMOND	SILVERTON	
CEDARVILLE	JACKSON	NEW RIEGEL	SMITHFIELD	
CENTERBURG	JEFFERSONVILLE	NEW WASHINGTON	SOUTH CHARLESTON	
CHESTERVILLE	JERRY CITY	NEW WATERFORD	SOUTH SOLOM	
CIRCLEVILLE	JEWETT	NEWBURGH HEIGHTS	SOUTH VIENNA	
CLARKSVILLE	KENT	NEWCOMERTOWN	ST. LOUISVILLE	
CLINTON	KILLBUCK	NEWTON FALLS	STEBUNVILLE	
COMMERCIAL POINT	KIRKERSVILLE	NEWTONSVILLE	STOUTSVILLE	as of 6.15.2021
CONESVILLE	KIRTLAND	NEWTOWN	STRATTON	
CONTINENTAL	LAGRANGE	NEY	STRONGSVILLE	
CORWIN	LAKELINE	NILES	SUGAR GROVE	