

| | | |
|---|---------------------------------|-------|
| Your social security number | Spouse's social security number | |
| Your first name and middle initial | Last name | |
| If a joint return, spouse's first name and middle initial | Last name | |
| CURRENT MAILING address (number and street) | | Apt # |
| City, state, and ZIP code | | |
| Daytime phone number | Evening phone number | |

Filing Status:

- Single or Married Filing Separately
 Joint

If you have an EXTENSION check here and attach a copy: EXTENSION

If this is an AMENDED return, check here:
 In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require additional space.

Residency Status in RITA Municipalities:

- Full-Year Part-Year Non-Resident


City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2018 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2018, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. **Why?** Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

| Effective Date | City/ Village/ Township | Address |
|----------------|-------------------------|---------|
| 1/1/2018 | | |
| | | |

Section A

List all income from W-2 wages and W-2G winnings reported in 2018 and the amount of local/city tax withheld while living in a RITA municipality. In general, unless you moved into or out of a RITA municipality during the year, your taxable wages cannot be less than Medicare wages (Box 5 of your W-2). List all tax withheld for your resident municipality in Column 3 **ONLY** (even if you worked in the municipality where you lived). In Column 4, indicate the name of the municipality in which you physically worked. This may be different from the employer's address shown on the W-2. If you did not work in a city or village enter "None" in Column 4. **DO NOT ENTER SCHOOL DISTRICT TAX IN COLUMNS 2 or 3.**

| Paperclip Local/City copy of W-2/W-2G Forms and Check or Money Order Here Do not use staples, tape or glue | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | | |
|---|---|---|---|--|--|-------------------------|-----------------------|----------------------|
| | W-2/W-2 G Income (see instructions for qualifying wages) | Local/City Tax Withheld for Workplace/ Winning Municipality | Local/City Tax Withheld for Resident Municipality | Workplace/ Winning Municipality (City or village where you worked) | Resident Municipality (City or village where you lived) | Dates Wages Were Earned | | Date of winnings |
| | | | | | | From Date MM/DD/YY | Thru Date MM/DD/YY | Date Won MM/DD/YY |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Totals | 0 | 0 | 0 | For Full or Part Year Residents in RITA Municipalities - Enter Section A, Column 1 Total onto Page 2, Line 1a; enter Column 2 Total onto Page 2, Line 4a; and enter Column 3 Total onto Page 2, Line 7a. For Non-Residents required to file on workplace wages - Go to Page 3, Schedule K, Line 34 to calculate tax due. | | | | |
|  Caution | Tax balances are due by April 15, 2019 . Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes, please use the online eFile system at ritaohio.com. It is easy to use, secure and will calculate your taxes immediately. | | | | | | | |

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

| | | | |
|---|---------------|---|--------------------|
| _____ Your Signature | _____ Date | _____ Preparer's Name (Please Print) | _____ Date |
| _____ Spouse's Signature if a joint return | _____ Date | _____ Preparer's Signature | _____ ID Number |

May RITA discuss this return with the preparer shown above? Yes No Preparer Phone #: _____

Filing is mandatory for most residents: see "Filing Requirements" on page 1 of the Instructions for Form 37 exemptions.

Section B

| | | | | | |
|--|--|--|-----|--|----|
| For NON W-2/ Schedule income see Pages 3-5 before starting Section B. | 1 a | Total W-2/W-2G income from Page 1, Section A, Column 1. | 1a | | |
| | b | Total self-employment, rental, partnership, and (if applicable) S-Corp. income as well as any other taxable income from Page 3, Schedule J, Line 29, Column 7. If less than zero, enter -0-. | 1b | | |
| | 2 | Total taxable income. Add Lines 1a and 1b. | 2 | | |
| | 3 | Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____ | | | 3 |
| Withheld taxes shown on your W-2 forms are reported on either Line 4a or 7a. | 4 a | Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. Do not enter estimated tax payments. | 4a | | |
| | b | Direct payments from Page 3, Schedule K, Line 37. Do not enter tax withheld from your wages and/or estimated tax payments on this line. | 4b | | |
| | 5 a | Add Lines 4a and 4b. | 5a | | |
| | b | Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: _____ | 5b | | |
| c | Enter the smaller of Line 5a or Line 5b. | 5c | | | |
| | 6 | Multiply Line 5c by the credit factor of your resident municipality from the tax table. Your resident municipality's credit factor: _____ | 6 | | |
| If your resident city/village has a Credit Rate of 0% ; enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet. | 7 a | Tax withheld for your resident municipality from Page 1, Section A, Column 3. Do not enter estimated tax payments (see instructions). | 7a | | |
| | b | Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R) | 7b | | |
| | 8 | Total credits allowable. (Add Lines 6, 7a, and 7b.) | | | 8 |
| | 9 | Subtract Line 8 from Line 3. | 9 | | |
| | 10 | Tax on non-withheld wages from Page 3, Schedule K, Line 34. | 10 | | |
| | 11 | Tax on Schedule J Income from Page 3, Line 33, Column 7. | 11 | | |
| | 12 | TAX DUE RITA AFTER WITHHOLDING. Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions). ▶ | | | 12 |
| Refunds: To avoid delays in processing your refund, mail your return to the PO BOX address listed in the lower right hand corner of this page. Refunds of tax withheld from your wages must be applied for on Form 10A. Download Form 10A at ritahio.com | 13 | 2018 Estimated Tax Payments made to RITA. Do not enter tax withheld from your W-2s. Only include payments made for the 2018 tax year. | 13 | | |
| | 14 | Credit carried forward from 2017. | 14 | | |
| | 15 | TOTAL CREDITS. Add Lines 13 and 14. | | | 15 |
| | 16 | Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-. ▶ | | | 16 |
| | 17 | If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter OVERPAYMENT. | | | 17 |
| | 18 | Amount you want credited to your 2019 estimated tax. | 18 | | |
| | 19 | Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be refunded. Allow 90 days for your refund. | 19 | | |
| | 20 a | Enter 2019 estimated tax in full (see instructions). Estimates are due 4/15/19, 6/15/19, 9/15/19 and 1/15/20. ▶ | 20a | | |
| | b | Enter first quarter estimate (1/4 of Line 20a). | 20b | | |
| | 21 | Subtract Line 18 from Line 20b. | | | 21 |
| | 22 | TOTAL DUE by April 15, 2019. Add Lines 16 and 21. | | | 22 |

Estimated Taxes (Line 20a): If your estimated tax liability is \$200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your estimate or use Worksheet 2 in the instructions to calculate your estimate. **Note:** If Line 20a is left blank, RITA will calculate your estimate. Use Form 32-EXT to pay 6/15/19, 9/15/19 and 1/15/20 estimates.

Credit Rate Worksheet (enter each wage separately):

| A | B | C | D | E |
|--|--|--|-----------------------------|---|
| Wages/Income earned outside of resident municipality | Credit Rate for resident municipality from tax table | Maximum credit (multiply Column A by Column B) | Workplace tax withheld/paid | Tentative Credit Enter lesser of Columns C or D |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Enter amount from WORKSHEET L, Row 17, Column 7 | | | | |
| Total Tentative Credit: Enter on Section B, Line 5b, above. | | | | |

Mail your return with W-2s and a copy of your federal schedules to:
With payment made payable to RITA:
 Regional Income Tax Agency
 PO Box 6600
 Cleveland, OH 44101-2004
Without payment:
 Regional Income Tax Agency
 PO Box 94801
 Cleveland, OH 44101-4801
Refund with an amount on Line 19:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland, OH 44101-6409

Note: Separate sub schedules for Schedule J have been provided for Partnership/S-Corp./Trust reporting.

- Go to Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.
- Go to Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

| SCHEDULE J | | SUMMARY OF NON W-2 INCOME (For Columns 3-6, Enter City/Village/Township Where Earned) | | | | | Note: Special Rules may apply for S-Corp. distributions. See RITA Municipalities at ritaohio.com. | |
|---|--|---|---------------------------------|---|------------------------|------------------------|---|---|
| Please see Pages 5-6 of the Instructions. Print the name of each location (city/ village/township) where income/ loss was earned in the appropriate boxes. | | COLUMN 1 RESIDENT MUNICIPALITY | COLUMN 2 NON-TAXING LOCATION | COLUMN 3 LOCATION 3 | COLUMN 4 LOCATION 4 | COLUMN 5 LOCATION 5 | COLUMN 6 LOCATION 6 | COLUMN 7 TOTAL |
| | | 11 | NON-TAXING | 13 | 14 | 15 | 16 | |
| 23. Income/Loss From Federal SCHEDULE C Attached | | 21 | 22 | 23 | 24 | 25 | 26 | |
| 24. Income/Loss From Federal SCHEDULE E, Part I Attached | | 31 | 32 | 33 | 34 | 35 | 36 | |
| 25. Other Taxable Income/Loss Attach Schedule(s) and/or Form(s) | | 41 | 42 | 43 | 44 | 45 | 46 | |
| 26. Partnership/S-Corp./Trust Income/Loss From SCHEDULE E Attached | | 51 | 52 | RESIDENTS OF RITA MUNICIPALITIES ONLY: GO TO SCHEDULE P for PASS-THROUGH income/loss from a non-resident taxing municipality and enter the total from Schedule P, Column 7, Line 26d HERE. | | | | |
| 27. CURRENT YEAR WORKPLACE INCOME/LOSS (Total Lines 23-26) | | 61 | 62 | 63 | 64 | 65 | 66 | |
| 28. PRIOR YEAR LOSS CARRYFORWARD | | GO TO PAGE 6 RESIDENT MUNICIPALITY LOSS WORKSHEET to calculate the PRIOR YEAR LOSS CARRYFORWARD and enter the total HERE. | | | | | | 71 () |
| 29. NET RESIDENT TAXABLE INCOME (Total Column 7, Lines 26-28) | | FOR LINE 29: ADD COLUMN 7, LINES 26-28, ENTER ON PAGE 2, SECTION B, Line 1b. | | | | | | |
| 30. Calculate tax due on WORKPLACE INCOME: LESS WORKPLACE LOSS CARRYFORWARD | | GO TO PAGE 6 WORKPLACE LOSS WORKSHEET to calculate the workplace loss carryforward and enter the totals HERE. | | 73 () | 74 () | 75 () | 76 () | |
| 31. NET TAXABLE WORKPLACE INCOME (Line 27 minus Line 30) | | | | 83 | 84 | 85 | 86 | |
| 32. FOR EACH RITA MUNICIPALITY LISTED IN COLUMNS 3-6 - ENTER THE TAX RATES. Note: If Line 31 is less than zero, do NOT enter tax rate. | | | | | | | | FOR LINE 33 BELOW: ADD COLUMNS 3-6 ENTER ON PAGE 2, SECTION B, LINE 11. |
| 33. MUNICIPAL TAX DUE (each RITA MUNICIPALITY) Note: If amounts in Columns 3-6 are \$10 or less, enter -0-. Do NOT include NON-RITA Municipalities. | | | | | | | | |

Note: If you are a resident of a RITA municipality – please go to Page 4 for WORKSHEET L to allocate income/loss and calculate potential credit for your resident municipality.

SCHEDULE K To complete Schedule K, see page 5 of the instructions. If additional space is needed, use a separate sheet.

34. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete lines below.

| Wages | Municipality | Tax Rate (see instructions) | Tax Due |
|-------|--------------|--------------------------------|---------|
| | | | |
| | | | |

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10. 34. _____

35. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED. Complete lines below.

| Wages | Municipality | Tax Rate (see instructions) | Tax Due |
|-------|--------------|--------------------------------|---------|
| | | | |
| | | | |

Add Tax Due Column, enter total here. 35. _____
 ENTER the amount from WORKSHEET L, Row 14, Column 7. 36. _____
 Add Lines 34-36. Enter total on Page 2, Section B, Line 4b. 37. _____

| WORKSHEET L INCOME/LOSS ALLOCATION | | RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality. | | | | | | |
|---|---|---|---------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| Print the name of each location (city/village/township) listed from SCHEDULE J, COLUMNS 1-6 Please see Pages 5-6 of the Instructions. | | COLUMN 1 RESIDENT MUNICIPALITY | COLUMN 2 NON-TAXING LOCATION | COLUMN 3 LOCATION 3 | COLUMN 4 LOCATION 4 | COLUMN 5 LOCATION 5 | COLUMN 6 LOCATION 6 | COLUMN 7 TOTAL |
| | | | NON-TAXING | | | | | |
| W. | Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 27. | | | | | | | |
| P. | Enter CURRENT YEAR, NON-RESIDENT PASS THROUGH INCOME From SCHEDULE P. For Column 2 - enter GAIN from Schedule P, Line 5, COLUMN 7. For Columns 3-6, enter GAIN from Schedule P, Line 4 or LOSS from Schedule P, Line 26d. | | | | | | | |
| T. | NET TAXABLE WORKPLACE INCOME - Current Year Workplace Income/Loss AND Non-Resident Pass-Through Income (ADD Rows W and P). | | | | | | | |
| 1. | Columns 1-6: If ROW T is a gain , enter in each column and total across. | | | | | | | |
| 2. | Columns 1-6: If ROW T is a loss , enter in each column and total across. | | | | | | | |
| 3. | PRIOR YEAR LOSS CARRY FORWARD From SCHEDULE J, Line 28. | | | | | | | |
| 4. | TOTAL LOSSES (ADD Rows 2 and 3). | | | | | | | |
| 5. | Compute GAIN Percentage: Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage. | % | % | % | % | % | % | |
| 6. | Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 4, Column 7 by the percentage(s) in Row 5. | | | | | | | |
| 7. | Subtract Row 6 from Row 1. Note: If Pass-Through Income included in ROW 7, Column 1 GO TO WORKSHEET R . If less than zero, enter -0-. | | | | | | | |
| 8. | Enter NET TAXABLE WORKPLACE INCOME From Schedule J, Line 31. This amount cannot be less than zero. | | | | | | | |
| 9. | Add the amount in Row P to the amount in Row 8 and enter total. If amount is less than zero, enter -0-. | | | | | | | |
| 10. | Enter the lesser of Row 7 or Row 9. | | | | | | | |
| 11. | If Row 8 multiplied by the workplace tax rate is \$10 or less, divide Row W by Row T and then multiply the result by Row 10. Otherwise, enter -0-. | | | | | | | |
| 12. | Subtract Row 11 from Row 10. If amount is less than zero, enter -0-. | | | | | | | |
| 13. | For Columns 3-6, enter tax rate for workplace municipality listed. | | | | | | | |
| 14. | Multiply Row 12 by Row 13. | | | | | | | |
| 15. | If amount on Row 14 is greater than zero, enter the amount from Row 12. | | | | | | | |
| 16. | Multiply Row 15 by the Credit Rate of the resident municipality. The resident municipality's credit rate: _____ | | | | | | | |
| 17. | Enter the lesser of Row 14 or Row 16 above. | | | | | | | |

Rows 13-14:
Calculate the tax due on Non-W2 workplace income

Rows 16-17:
Get credit for the tax paid in Row 14, Column 7

Enter amount from Row 14, Col 7 below on Page 3, Schedule K, Line 36

Enter amount from Row 17, Col 7 below on Page 2, Credit Rate Worksheet

Note: For RESIDENTS of RITA MUNICIPALITIES ONLY, separate sub schedules for Schedule J have been provided for Partnership/S-Corp./Trust reporting.

● USE Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.

● USE Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

| SCHEDULE P | | FOR RITA RESIDENTS ONLY | | | | FOR RITA RESIDENTS ONLY | |
|---|--|--|------------------------|------------------------|------------------------|--|---|
| | | PASS-THROUGH INCOME/LOSS for TAXING MUNICIPALITIES OTHER THAN YOUR RITA RESIDENT MUNICIPALITY | | | | Note: Special Rules may apply for S Corp. distributions. See RITA Municipalities at ritaohio.com. | |
| Print the name of each location (city/village/township) NON-RESIDENT, TAXING MUNICIPALITIES ONLY where income/loss was earned in the appropriate boxes. Please see Pages 5-6 of the instructions. | | COMPLETE THE ENTIRE SCHEDULE P BEFORE ENTERING THE TOTALS ON SCHEDULE J AND WORKSHEET L. | COLUMN 3 LOCATION 3 | COLUMN 4 LOCATION 4 | COLUMN 5 LOCATION 5 | COLUMN 6 LOCATION 6 | COLUMN 7 TOTAL |
| 26a | PARTNERSHIP INCOME/LOSS From Federal SCHEDULE E Attached | | 17 | 18 | 19 | 20 | |
| 26b | S-CORP INCOME/LOSS From Federal SCHEDULE E Attached | | 27 | 28 | 29 | 30 | |
| 26c | TRUST INCOME/LOSS From Federal SCHEDULE E Attached | | 37 | 38 | 39 | 40 | |
| 26d | Add Lines 26a-26c down. For each total in Columns 3-6: If amount is a loss , enter on Worksheet L, Row P. If amount is a gain , proceed to Line 1 below. | | 47 | 48 | 49 | 50 | |
| 1. | FOR EACH MUNICIPALITY LISTED IN COLUMNS 3-6 - ENTER THE TAX RATES. | | 57 | 58 | 59 | 60 | 80 |
| 2. | If Line 26d is a GAIN , multiply Line 26d by Line 1 to calculate potential tax due on current year non-resident pass-through income. | | | | | | |
| 3. | Enter the tax paid by your Partnership/S-Corp./Trust to each MUNICIPALITY on the taxpayer's distributive share. | | | | | | |
| 4. | If Line 3 is less than Line 2, divide Line 3 by Line 1 to calculate the income eligible for credit. Otherwise, enter the amount from Line 26d. | ENTER EACH SCHEDULE P LINE 4 TOTAL ON WORKSHEET L, ROW P, COLUMNS 3-6 | | | | | ENTER TOTAL ABOVE IN COLUMN 7, LINE 26 ON SCHEDULE J. |
| 5. | Subtract Line 4 from Line 26d. ADD total across to Column 7. | | 67 | 68 | 69 | 70 | ADD ROW 5 TOTAL BELOW TO COLUMN 2, ROW P ON WORKSHEET L. |

| WORKSHEET R | | RITA RESIDENTS with PASS-THROUGH INCOME in YOUR RITA RESIDENT MUNICIPALITY | | | | Note: Special Rules may apply for S Corp. distributions. See RITA Municipalities at ritaohio.com. | | | |
|---|--|--|--|--|--|--|--|--|--|
| | | (Use this to calculate credit for tax paid by the entity to your RITA RESIDENT MUNICIPALITY) | | | | | | | |
| Use this worksheet to calculate the allowed partnership payment made to your RITA RESIDENT MUNICIPALITY | COLUMN 1 FROM SCHEDULE J, LINES 23-26 COLUMN 1 ONLY | COLUMN 2 Compute GAIN Percentage : Divide each amount in Rows 1-4 by Row 5, Column 1 and enter the percentage | COLUMN 3 | COLUMN 4 | COLUMN 5 | Note: Pass-through income earned in your RITA Resident Municipality is separated in its own schedule to prevent you from calculating workplace tax on this income in Schedule J. Take the lesser of the calculation on Worksheet R (Column 3) compared to the actual partnership payments (Column 4) and enter directly on Page 2, Line 7b. | | | |
| 1. | If GAIN in Schedule J, Line 23 ENTER HERE | % | | | | | | | |
| 2. | If GAIN in Schedule J, Line 24 ENTER HERE | % | | | | | | | |
| 3. | If GAIN in Schedule J, Line 25 ENTER HERE | % | | | | | | | |
| 4. | If GAIN in Schedule J, Line 26 ENTER HERE | % | | | | | | | |
| 5. | ADD ROWS 1-4. TOTAL GAINS RESIDENT MUNICIPALITY | | | | | | | | |
| 6. | Enter from Worksheet L, Row 7, Column 1 ONLY (total gain offset by allocated loss) | Enter Tax Rate for Resident Municipality | Multiply Row 7, Column 1 by Tax Rate for Resident Municipality | Enter BELOW Partnership Payments made to your RITA Resident Municipality on the taxpayer's distributive share. | ENTER the lesser of Column 3, Row 7 OR Column 4, Row 7 BELOW AND ON Page 2, LINE 7B. | | | | |
| 7. | Multiply Row 6, Column 1 above by the Gain Percentage from Row 4, Column 2. | | | 100 | | | | | |

| RESIDENT MUNICIPALITY LOSS CARRYFORWARD WORKSHEET: RITA RESIDENTS ONLY | |
|--|-----------------------|
| Use this worksheet to calculate the allowable Prior Year Loss Carryforward for Tax Year 2018, for your Resident Municipality. The worksheet will calculate the loss amounts allowable for tax years prior to 2017, if applicable, and the 2017 allowable loss, which will be reported in Tax Year 2018 as the Prior Year Loss Carryforward. | RESIDENT MUNICIPALITY |
| Print the name of the applicable Resident Municipality where the loss was incurred. | 101 |
| 1. If you reported a Loss to your resident municipality in 2017 (Tax Year 2017 Form 37, Schedule J, Line 29), enter the amount here, less any expired losses . This is the maximum available to report as a loss in Tax Year 2018. If no loss was reported on Line 29, do NOT use this worksheet. NOTE: If your RESIDENT MUNICIPALITY is on the NOL PHASE-IN EXCEPTIONS list, SKIP Rows 2-5 and ENTER amount from Row 1 onto Row 6. | 102 () |
| 2. Enter your 2016 prior year loss carryforward, reported in 2017 (Tax Year 2017 Form 37, Schedule J, Line 28), less any expired losses . | 103 () |
| 3. Determine how much of the loss from Row 1 incurred prior to tax year 2017 is still available: If the loss on Row 1 exceeds or is equal to the loss on Row 2, enter the amount from Row 2. If the loss on Row 1 is less than the loss entered on Row 2, enter the amount from Row 1. NOTE: There are municipalities that have exceptions to the five (5) year loss carry forward rule, see RITA Municipalities section at ritaohio.com for detailed municipality information. | () |
| 4. If the loss on Row 1 exceeds the loss on Row 2, enter the difference. Go to Step 4.a. If the loss on Row 1 is less than or equal to the loss entered on Row 2, enter -0- here AND enter the amount from Row 1 onto Row 6; SKIP Rows 4a-5. | () |
| 4.a. Enter Current Year Workplace Income/Loss (Tax Year 2018, Schedule J, Lines 26 and 27, Column 7). NOTE: If using the pre-2017 loss first, subtract the amount on Row 2 from current year income and if the result is a gain enter on this line. If the result is a loss enter -0-. | |
| 4.b. Enter the amount from Row 4 as a positive number. | |
| 4.c. Enter the lesser of Row 4.a or 4.b. | |
| 5. Multiply Row 4.c. by 50%. | () |
| 6. Add Row 3 and Row 5 for the total Prior Year Loss Carryforward to report on Tax Year 2018, Form 37, Page 3, Schedule J, Line 28. | () |

| NOL PHASE IN EXCEPTIONS (RITA Municipalities and Taxing Jurisdictions) | |
|---|-------------------|
| Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years, in all municipalities. For municipalities or taxing jurisdictions that had an income tax in place prior to January 1, 2016, net operating loss carryforward amounts are phased-in. For losses incurred in tax years 2017, 2018, 2019, 2020 and 2021, only 50% of the carried forward loss may be deducted in each subsequent year. For municipalities or taxing jurisdictions that first imposed a tax on or after January 1, 2016, net operating loss carryforward amounts are not phased-in and may be used in full. See the list below of RITA municipalities or taxing jurisdictions with a tax first imposed on or after January 1, 2016. | |
| AMELIA | MARENGO |
| ASHLEY | MILFORD JEDD V |
| BETHEL | MILLERSPORT |
| BLOOMVILLE | NEWTONSVILLE NEY |
| CHESTERVILLE | OSTRANDER PAYNE |
| CIRCLEVILLE- | SMITHFIELD |
| PICKAWAY TWP | SOUTH VIENNA |
| JEDD | ST. LOUISVILLE |
| CLARKSVILLE | STOUTSVILLE |
| DARBYVILLE | WASHINGTONVILLE |
| GETTYSBURG | WAYNE LAKES |
| HANOVER | WILLIAMSBURG JEDD |
| JACKSON | WILLIAMSPORT |
| KIRKERSVILLE | |
| LODI | |
| LYONS | |

| WORKPLACE LOSS CARRYFORWARD WORKSHEET | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Use this worksheet to calculate the net loss from prior years available to offset current year workplace locations. | LOCATION 3 | LOCATION 4 | LOCATION 5 | LOCATION 6 |
| Print the name of the applicable location where the loss was incurred. | 104 | 105 | 106 | 107 |
| 1. From the Tax Year 2018 Form 37, Schedule J, Line 27 - ENTER each net taxable workplace gain. If Line 27 is a loss, do NOT complete worksheet for any Location with a net taxable loss. | | | | |
| 2. From the Tax Year 2017 Form 37, Schedule J, Line 27 - enter each workplace income/loss. | 204 | 205 | 206 | 207 |
| 3. Enter the 2016 prior year loss carryforward, reported in 2017 (Tax Year 2017 Form 37, Schedule J, Line 30), less any expired losses . | 304 () | 305 () | 306 () | 307 () |
| 4. Enter the total of Rows 2 and 3 on Row 4. If Row 2 is a gain, or location is on NOL PHASE-IN EXCEPTIONS LIST, enter the amount for each location from this row on Line 30 of Tax Year 2018 Form 37 and SKIP Rows 5 and 6. | () | () | () | () |
| 5. If Row 2 is a loss, multiply the lesser of the absolute value of Row 1 or Row 2 by 50% and enter on Row 5. NOTE: If using pre-2017 losses first, subtract line 3 from line 1. If the result is a gain, multiply the lesser of the gain amount or the amount on line 2 (as a positive number) by 50%. If the result is a loss, enter zero. | | | | |
| 6. Add Row 3 and Row 5 and ENTER on Tax Year 2018 Form 37, Schedule J, Line 30. | | | | |