

Individual FAQs - Filing

1. Filing Requirements: Am I required to file an annual RITA tax return?

Resident individuals that are 18 years of age and older must file an annual return, even if no tax is due.

Non-resident individuals who have earned income in a RITA municipality that is not subject to employer withholding must file an annual return.

Non-resident individuals who conduct business in a RITA municipality must file an annual return, even if no tax is due.

3. Retirees: I am retired, do I need to file a RITA tax return?

Retired individuals with no taxable income (for example W2 wages or Schedule E income) are required to file an exemption form and attach a copy of page 1 of their Federal 1040 return. An Exemption form is only required for the first year that this applies.

You are required to resume filing Form 37 if your status changes and you receive taxable income.

5. Moved: I moved during the year, do I need to file?

Yes; you must allocate your taxes based on actual income earned for the time you resided in each municipality.

6. Non-resident: I worked in a RITA municipality, but I do not live in a RITA municipality. Do I need to file?

You must file if your employer did not fully withhold for the municipality or municipalities in which you worked in, OR if you earned non-wage income within a RITA municipality.

7. Credit for Taxes Paid: I receive credit for taxes paid to other municipalities?

It depends on your resident municipality. View the Tax Rates Table to determine the credit available, if any, in your resident municipality.

8. Required Documentation: What document(s) do I need to provide when I file?

If you eFile no documentation is required at the time of filing. Documentation may be requested by RITA upon review of your filing.

If you are filing a paper return you will be required to submit the following forms and schedules, as applicable to your taxable income for the tax year: W-2 Form(s); Federal Form 1040; 1099 Form(s); Federal Schedule A; Federal Schedule C; Federal Schedule E; Federal Schedule F; Federal Schedule K-1(s); and Federal Form 2106.

9. Missing Tax Documents I received an administrative subpoena and I can't locate my tax documents to comply with the request to file. How can I obtain my tax information?

You may contact your employer(s) and request copies of the W-2s you were issued. You may also contact the IRS to request a wage and income transcript and tax return transcript.

10. W-2 Photocopies Will RITA accept photocopies of my W-2s?

Yes. Legible photocopies are acceptable.

11. Missing W-2 Forms I cannot locate my W-2s. Can I provide a copy of my Federal Income Tax Return?

A Federal Income Tax Return will be accepted; unfortunately it does not display any municipal tax that was withheld for your workplace municipality. Without this figure you may not receive credit for the withholding when your residence tax is calculated.

Individual FAQs - Litigation

1. Small Claims Payment Methods: I received a small claims complaint; how do I pay it?

Contact the Legal Department at 1.800.860.7482 ext. 5005 or locally at 440.526.0900 ext. 5005 before sending in your payment. All legal payments must be sent to: PO Box 470537, Broadview Heights, Ohio 44147-0537 Attention Legal Department. The court costs must be added to the balance due. Payment in full must be received prior to your hearing date in order for the case to be dismissed.

2. Full Payment: If I pay the balance in full do I need to attend the hearing?

No, the case will be dismissed.

3. Court Costs: Why do I have to pay court costs?

The court costs were paid by the municipality when they filed the small claims case against you. The court costs must be collected from you regardless if you attend the hearing or not.

4. Conceding to the Complaint: I received a small claims complaint and I agree I owe the money; what are my options?

You can make a payment in full (balance due, plus court costs) before the hearing and the case will be dismissed. If you cannot pay in full, you can set up a payment plan. If you set up a payment plan a judgment will be requested.

5. What is a "Judgment"?

A judgment is a final determination by the court that the money requested in the claim is valid debt. The judgment gives the municipality the right to garnish wages, attach bank accounts or file liens against your property if you refuse to pay the debt.

6. Unable to Pay: I cannot pay the small claims balance in full, how do I set up a payment plan?

Contact the Legal Department at 1.800.860.7482 ext. 5005 or locally at 440.526.0900 ext. 5005 to discuss your payment options. You can also attend the hearing where a RITA representative will be available to set up payment arrangements.

7. Missed Appearance: If I do not attend the hearing, will a warrant for my arrest be issued?

No, the small claims action is a civil matter. You cannot be arrested.

8. Judgments Paid in Full: What happens once I pay the judgment in full?

The municipality will file a satisfaction with the court. The satisfaction is the document that indicates to the court that the debt has been paid in full.

Non-Filing Notice

You have received a Non-Filing Income Tax Notice because RITA does not have record of a municipal income tax filing from you for the tax year(s) listed on the Notice. You must respond to the Notice by the due date stated.

FAILURE TO RESPOND TO THE NON-FILING INCOME TAX NOTICE BY THE DUE DATE MAY RESULT IN THE ISSUE OF A SUBPOENA OR A TAX FINDING BASED ON INFORMATION SUPPLIED BY THE IRS.

You may respond by either:

1. Filing with RITA all requested income tax returns with applicable W-2s, 1099s, Federal Schedules and page 1 of the Federal Form 1040 for each tax year listed, or submitting the applicable documentation to RITA with a copy of the Notice so that RITA may prepare your municipal income tax returns; OR
2. Completing the exemption portion of the Notice indicating why you have not filed a return for the tax year(s) listed. If you did not file a return for any of the reasons listed on the Notice, check the reason that applies and return the form to RITA with any required documentation.

Electronic filing of income tax returns and exemptions is available through MyAccount.

Administrative Subpoena

You have received an Administrative Subpoena because RITA does not have record of a municipal income tax filing from you for the tax year(s) listed on the Subpoena; and RITA did not receive a response from you to the Non-Filing Income Tax Notice that was sent to you before the Subpoena was issued.

You must respond to the Subpoena by either:

1. Filing with RITA, prior to your scheduled appearance date, all requested income tax returns or exemptions for the tax year(s) listed; OR
2. Appearing on the date and at the location listed on the Subpoena and producing the documentation necessary to file income tax returns or exemptions for the tax year(s) listed.

Electronic filing of income tax returns and exemptions is available through MyAccount.

If responding to RITA by mail or by fax prior to your appearance date, all filings and documents for both letters must be sent to:

RITA
Attention: Compliance Department
PO Box 470538
Broadview Hts., OH 44147
Fax No. 440.922.3510