

FOR CALENDAR YEAR  OR FISCAL YEAR BEGINNING  AND ENDING

The federal return **MUST** be attached to be considered a complete tax return. Please also attach all applicable schedules and 1099-NEC to avoid delays.

Check if: ☐ Initial RITA Return ☐ No longer in RITA ☐ Extension  
☐ Amended Return ☐ Out of Business   
☐ Consolidated Return (Attach Form 851) ☐ Alternate Method Federal Business Activity Code #   
☐ Consolidated filer with 80% ownership of a Pass-Through Entity (see Instructions, Page 3) Business Activity

BUSINESS: ☐ C CORPORATION ☐ PARTNERSHIP ☐ LLC ☐ S CORPORATION ☐ ESTATE ☐ TRUST  
 SMALL EMPLOYER: ☐

Company Name  Federal Identification Number:   
 Address #  Street  Suite #   
 City  State  Zip Code

1. INCOME PER ATTACHED FEDERAL RETURN (per attached Federal Form 1120 (Line 28), 1120S (Sch. K - Line 18), 990T (Line 30), 1065 (Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1), 1041 (Line 17) or the equivalent)	1	<input type="text"/>	.00
2. A. ITEMS NOT DEDUCTIBLE (from Page 3, Schedule X, Line G)	Add 2A	<input type="text"/>	.00
B. ITEMS NOT TAXABLE (from Page 3, Schedule X, Line Q)	Deduct 2B	<input type="text"/>	.00
C. ENTER EXCESS OF LINE 2A OR 2B	2C	<input type="text"/>	.00
3. A. ADJUSTED FEDERAL TAXABLE INCOME (Line 1 plus or minus Line 2C)	▶ 3A	<input type="text"/>	.00
B. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 (subject to 50%) Check this box if utilizing a NOL incurred prior to 1/1/17 first. See instructions.	▶ <input type="checkbox"/>	Checkbox instructions: If you check the box you must use the Worksheet on Page 4 of the Net Profit Instructions. References for Line 3B(i) through Line 4 are found on the worksheet.	
i. TOTAL UNUTILIZED PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17	▶ 3B(i)	<input type="text"/>	.00
ii. PRE-APPORTIONED LOSSES FROM TAX YEARS BEGINNING ON OR AFTER 1/1/17 UTILIZED in TAX YEAR 2020	▶ 3B(ii)	<input type="text"/>	.00
iii. Income/Loss Subject to Apportionment (Line 3A less Line 3B(ii))	▶ 3B(iii)	<input type="text"/>	.00
C. AMOUNT ALLOCABLE TO RITA If Schedule Y, Page 4 is used <input type="text"/> % of Line 3B(iii)	3C	<input type="text"/>	.00
D. LESS POST APPORTIONED LOSSES FOR TAX YEAR BEGINNING PRIOR TO 1/1/17 Per previous Municipal Income Tax Returns (schedule must be submitted)	▶ 3D	<input type="text"/>	.00
4. <b>AMOUNT SUBJECT TO MUNICIPAL INCOME TAX</b> (Line 3C less Line 3D)	▶ 4	<input type="text"/>	.00
5. <b>MUNICIPAL INCOME TAX DUE</b> (see Instructions) NOTE: Must equal Schedule B on Page 2	▶ 5	<input type="text"/>	.00
6. A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL INCOME TAX	6A	<input type="text"/>	.00
B. AMOUNT OF PREVIOUS YEAR CREDIT	6B	<input type="text"/>	.00
C. TOTAL CREDITS ALLOWABLE (Line 6A + 6B)	▶ 6C	<input type="text"/>	.00
7. A. <b>BALANCE DUE</b> (Line 5 less Line 6C) <b>AMOUNT PAYABLE TO RITA MUST ACCOMPANY THIS FORM</b>	▶ 7A	<input type="text"/>	.00
B. <b>OVERPAYMENT CLAIMED</b> (If Line 6C exceeds Line 5 enter difference here and check the desired box) (Cannot be split between refund and credit) Refund <input type="checkbox"/> Credit <input type="checkbox"/>	7B	<input type="text"/>	.00

**FORM 27****SCHEDULE B - DISTRIBUTION OF TAX WITHIN RITA MUNICIPALITIES**

TOTAL TAX DISTRIBUTED BELOW MUST EQUAL AMOUNT FROM PAGE 1, LINE 5

**Note:** For each separate municipality listed below, if Tax Due is \$10 or less, enter -0-.

(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> .%	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> .%	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> .%	<input type="text"/> .00

**COMPUTATION OF ESTIMATED TAX****ESTIMATED TAX DISTRIBUTION TOTAL TO LINE 8A**

(if more space is needed, attach additional schedule)

Municipality Name	Taxable Income / Loss	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> .00	<input type="text"/> .%	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> .%	<input type="text"/> .00
<input type="text"/>	<input type="text"/> .00	<input type="text"/> .%	<input type="text"/> .00

8. A. ESTIMATED TAX (from distribution above) **▶ 8A** .00B. CREDIT (if any) FROM PRIOR YEAR (7B) **8B** .00C. LINE 8A LESS LINE 8B **8C** .00D. AMOUNT PAID (not less than 1/4 of estimated tax)  
(IF LINE 8A IS LEFT BLANK AN ESTIMATE WILL BE CREATED FOR YOU BASED  
ON YOUR PRIOR YEAR'S TAX LIABILITY AND MUNICIPAL DISTRIBUTION) **8D** .009. TOTAL OF 7A + 8D **9** .00**MAKE CHECKS PAYABLE TO RITA**The federal return **MUST** be attached to be considered a complete tax return. In order to avoid processing delays and notices from RITA, please also attach all applicable schedules and 1099-NEC.

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, COMPLETE, AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

SIGNATURE OF OFFICER OR PARTNER

PREPARER'S SIGNATURE

PRINT NAME

PRINT NAME

PREPARER'S ADDRESS

TITLE

PHONE

DATE

PREPARER'S PHONE

FIRM NAME

May RITA discuss this return with the preparer shown above? ☐ Yes ☐ No

REMIT RETURN WITH REFUND TO:  
REGIONAL INCOME TAX AGENCY  
P.O. BOX 94652  
CLEVELAND, OH 44101-4652  
ritaohio.com

REMIT RETURN WITH PAYMENT TO:  
REGIONAL INCOME TAX AGENCY  
P.O. BOX 94582  
CLEVELAND, OH 44101-4582

REMIT RETURN WITHOUT PAYMENT  
TO: REGIONAL INCOME TAX AGENCY  
P.O. BOX 89475  
CLEVELAND, OH 44101-6475

# **SCHEDULE X – ADJUSTMENT TO FEDERAL INCOME TAX RETURN** **(attach supporting statement for line items utilized below)**

## **ITEMS NOT DEDUCTIBLE**

- |    |  |  |     |
|----|--|--|-----|
| A. | LOSSES THAT DIRECTLY RELATE TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF AN ASSET DESCRIBED IN 1221 OR 1231 OF THE IRC   |  | .00 |
| B. | TAXES BASED ON INCOME  |  | .00 |
| C. | 5% OF THE AMOUNT DEDUCTED AS INTANGIBLE INCOME EXCLUDING THE PORTION DIRECTLY RELATED TO THE SALE, EXCHANGE, OR OTHER DISPOSITION OF PROPERTY DESCRIBED IN 1221 OF THE IRC |  | .00 |
| D. | AMOUNTS PAID OR ACCRUED TO QUALIFIED SELF-EMPLOYED RETIREMENT AND HEALTH AND LIFE INSURANCE PLANS FOR OWNERS OR OWNER-EMPLOYEES OF NON-C CORPORATION ENTITIES              |  | .00 |
| E. | REIT'S AND RIC'S - ALL AMOUNTS WITH RESPECT TO DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR OR CREDITED TO THE BENEFIT OF INVESTORS AND ALLOWED AS A DEDUCTION       |  | .00 |
| F. | OTHER: (ATTACH EXPLANATION)  |  | .00 |
| G. | TOTAL ADDITIONS (ENTER ON PAGE 1, LINE 2A)   |  | .00 |

## **ITEMS NOT TAXABLE**

- |    |  |  |     |
|----|--|--|-----|
| N. | INCOME AND GAINS - FEDERALLY REPORTED INCOME AND GAINS FROM IRC 1221 OR 1231 PROPERTY DISPOSITIONS EXCEPT TO THE EXTENT THE INCOME AND GAINS APPLY TO THOSE DESCRIBED IN 1245 OR 1250 OF THE IRC |  | .00 |
| O. | INTANGIBLE INCOME SUCH AS INTEREST, DIVIDEND, PATENT, AND COPYRIGHT INCOME ALSO INCLUDE ROYALTY INCOME EXCEPT ROYALTIES DERIVED FROM INTEREST IN LAND (i.e. OIL AND GAS RIGHTS, ETC.)            |  | .00 |
| P. | OTHER: PASS-THROUGH INCOME (LOSS)  |  | .00 |
| Q. | TOTAL DEDUCTIONS (ENTER ON LINE 2B)  |  | .00 |

## **AFTI WORKSHEET** **ADJUSTED FEDERAL TAXABLE INCOME** For use by taxpayers that are NOT C Corporations

- (1) Federal Form 1120S (S Corporations) - Sch. K - Line 18
- (2) Federal Form 1065 (Partnerships, LLC's, LLP's) - Sch. K - Analysis of Net Income (Loss), Page 5 - Line 1
- (3) Federal Form 1041 (Estates, Trusts) - Page 1 - Line 17

	Form 1120S	Form 1065	Form 1041
a) From Federal Return (above)	\$	\$	\$
b) Excess 179 Deduction / Carryover			
c) Charitable Contribution - In Excess of 10% Limitation			
d) Other: _____			
e) "ADJUSTED FEDERAL TAXABLE INCOME"	\$	\$	\$

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA (See Instructions)**

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY	C. PERCENTAGE (B / A)
<b>STEP 1.</b> AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ _____	\$ _____	
TOTAL OF STEP 1.....	\$ _____	\$ _____	_____ %
<b>STEP 2.</b> TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES.....	\$ _____	\$ _____	_____ %
<b>STEP 3.</b> GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED .....	\$ _____	\$ _____	_____ %
<b>STEP 4.</b> TOTAL OF PERCENTAGES.....			_____ %
<b>STEP 5.</b> AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			_____ %

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY	C. PERCENTAGE (B / A)
<b>STEP 1.</b> AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ _____	\$ _____	
TOTAL OF STEP 1.....	\$ _____	\$ _____	_____ %
<b>STEP 2.</b> TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES.....	\$ _____	\$ _____	_____ %
<b>STEP 3.</b> GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED .....	\$ _____	\$ _____	_____ %
<b>STEP 4.</b> TOTAL OF PERCENTAGES.....			_____ %
<b>STEP 5.</b> AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			_____ %

	A. LOCATED EVERYWHERE	B. RITA MUNICIPALITY	C. PERCENTAGE (B / A)
<b>STEP 1.</b> AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ _____	\$ _____	
TOTAL OF STEP 1.....	\$ _____	\$ _____	_____ %
<b>STEP 2.</b> TOTAL WAGES, SALARIES, COMMISSION AND OTHER COMPENSATION PAID TO ALL EMPLOYEES.....	\$ _____	\$ _____	_____ %
<b>STEP 3.</b> GROSS RECEIPTS FROM SALES AND WORK OR SERVICES PERFORMED .....	\$ _____	\$ _____	_____ %
<b>STEP 4.</b> TOTAL OF PERCENTAGES.....			_____ %
<b>STEP 5.</b> AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			_____ %

**TOTAL** Sum all STEP 5 percentages for each municipality, enter on Page 1, Line 3C \_\_\_\_\_ %

**SCHEDULE Y-1: RECONCILIATION OF SCHEDULE Y WAGES TO WITHHOLDING RETURNS**

1. Total workplace RITA wages shown on your withholding tax returns filed for the year covered by this return. \$ \_\_\_\_\_
2. Attach explanation of any difference between total wages remitted and total wages shown on Schedule Y above.
3. Provide the Company Name and Federal Identification Number under which the withholding tax was remitted, if different than information on page 1.

Company Name \_\_\_\_\_

Federal Identification Number \_\_\_\_\_

**SCHEDULE Z: PASS-THROUGH DISTRIBUTIVE SHARES OF NET INCOME**

Attach a schedule of each partner's/shareholder's name, social security number, distributive share, guaranteed payments (if applicable) and ownership percentage.

**SCHEDULE ZZ: CONSOLIDATED RETURN INFORMATION**

If filing a consolidated return, you must attach Federal Form 851 or a schedule listing each name, address and employer identification number.