

Important
Municipal Income Tax Return
Avoid Penalties - File by April 15

READ ALL INSTRUCTIONS CAREFULLY BEFORE PREPARING RETURN
NOTE: TAX RETURN WILL BE CONSIDERED INCOMPLETE IF W-2'S ARE NOT ATTACHED

RITTMAN TAX RATE:

1 1/2% - A credit is allowed to residents for the income tax paid to another municipality--
Limited to 1 1/2% per W-2.

Persons, resident or non-resident, shall not be permitted to off-set any losses derived from business against any wages or payroll earnings outside of that business.

WHO MUST FILE A TAX RETURN:

RESIDENTS: All residents of the City over 18 years of age, regardless of income, must file a return. Partial year residents are required to file for the period of time they resided in Rittman.

NON-RESIDENTS: Non-residents need not file if all tax is withheld at source. Contractors who perform work in Rittman or have Rental Property situated within the City must file a yearly return. However, the tax is computed on the net income only for rentals.

INTEREST AND PENALTIES ON UNPAID TAXES:

(a) Interest on Unpaid Tax: All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of *Ordinance 4632* and remaining unpaid after they become due shall bear interest at the rate of 1 1/2% per month or fraction thereof.

(b) Penalties on Unpaid Tax: In addition to interest as provided in section 191.10 of *Ordinance 4632*, penalties based on the unpaid tax are hereby imposed as follows:

- (1) For failure to pay taxes due other than taxes withheld: one and one-half percent (1 1/2%) per month or fraction thereof.
- (2) The minimum penalty for failure to file an annual return by April 15 shall be twenty-five dollars (\$25.00).
- (3) For failure to pay taxes withheld from employees; ten percent (10%) per month or fraction thereof.

INCOME NOT SUBJECT TO THE ABOVE TAX:

Pensions, Social Security, Unemployment and Disability Benefits, Interest, Dividends, Military Pay and wages earned before a resident turns 18 years of age.

INCOME SUBJECT TO RITTMAN TAX:

All payment of wages, salaries, commissions, profit from Business and Professions performed in the City.

****In the event such Rittman resident fails, neglects, or refuses to file such return or form as prescribed by the City Manager, he or she shall not be entitled to such credit and shall be considered in violation of this Title for failure to file a return and make payment of taxes due hereunder. VOTED ON AND PASSED - NOVEMBER 8, 1988.**

Important
Municipal Income Tax Return
Avoid Penalties - File by April 15

RITTMAN CITY INCOME TAX INSTRUCTIONS

Enter the name of each employer who supplied a W-2 or 1099

Enter the Address, City and State for each employer listed.

LINE # 1A - Enter the total amount of tax paid to other cities for each employer listed.

LINE # 1B - Enter the amount of Rittman City Tax withheld for each employer listed.

LINE # 1C - Enter the amount of gross wages (use highest wage on W-2) for each employer listed.

LINE # 2 - Enter amount from line #1C above.

LINE # 3 - Enter the total combined net taxable income from rentals, sole proprietorships, partnership, S-corporations, Corporations and other compensation. Unemployment benefits and military pay is not taxable. Enter losses as \$.00 income. Loss carry forwards are not allowed.

LINE # 4 - Add lines #2 and #3.

LINE # 5 - Multiply line #4 by .015. (1 1/2% City tax rate)

LINE # 6A - Enter the amount from line #1B.

LINE # 6B - Enter the amount from line #1A or 1 1/2% of gross income (per W-2) whichever is less.

LINE # 6C - Enter the amount of estimated tax payments made toward this year's tax.

LINE # 6D - Enter amount of any adjustments from last year's tax. Local tax refunds, local taxes paid in error, non-applicable taxes paid, etc.

LINE # 7 - Add lines #6A, 6B, 6C, and 6D. Enter amount.

LINE # 8 - Balance of Tax Due: Subtract line #7 from line #5.

LINE # 9 - Overpayment: If line #7 exceeds line #5, enter the difference.

LINE # 10 - Amount of overpayment to be credited to next year's tax: You may apply part or all of your overpayment on line #9 to next year's Rittman City Income Tax. (Enter on line #10).

LINE # 11 - Subtract line #10 from line #9.

LINE # 12 - Enter \$25.00 late filing fee if filing after April 15th.

Note: Make certain that returns mailed are postmarked on or before the filing deadline. File early to avoid this fine.

LINE # 13 - Interest of 1 1/2% per month will be assessed the 1st of each month on taxes remaining unpaid after the filing deadline. Note: Send check for the entire balance due to avoid this charge.

LINE # 14 - Total amount due. Add lines #8, #12, and #13. This amount must be paid in full when you file your return.

Note: Using this tax form via your computer does not automatically transmit your tax information to the City of Rittman Tax Department. In order to file your return you MUST print out the form and either mail it or take the tax form to:

**The City of Rittman
Tax Department
30 N. Main St.
Rittman, OH 44270**