

# MUNICIPAL INCOME TAX GUIDE FOR RESIDENTS IN OHIO

In the State of Ohio municipal income taxes are created by the laws of each municipality. The tax is an annual tax levied on the income of every person residing in or earning or receiving income in the city or village. Generally, the purpose of the tax is to provide for essential municipal services and necessary capital improvements as set forth by each individual city or village in Ohio.

## Municipal Tax in Ohio is Levied On:



### Residence Tax

Individuals that live in municipalities



### Workplace Tax

Individuals that earn taxable income in municipalities



### Net Profit Tax

Businesses that earn taxable income in municipalities

## RITA's Role

- Formed in 1971 through the Regional Council of Governments, RITA is a governmental agency established under Chapter 167 of the Ohio Revised Code.
- RITA provides income tax collection and processing services for more than 350 of Ohio's municipalities and is the largest municipal income tax collection agency in the state.
- RITA is not a "municipality," and cannot levy its own income tax - there is actually no such thing as the "RITA Tax."
- The municipal income taxes that RITA administers belong to each of the Ohio cities and villages that have joined with RITA. The income tax is created by the laws of each municipality, and RITA administers these taxes on their behalf.

## Penalties for Not Filing Municipal Income Taxes

Penalties and interest will be charged for:

- Unpaid Tax
- Late Filing Penalty
- Interest on Unpaid Tax

### Additional Information about RITA and Municipal Income Tax

<https://www.ritaohio.com/WelcomeRITA/Home/WelcomeNewTaxpayers>

#### RITA Tools

##### RITA Municipalities

[www.ritaohio.com/Municipalities](http://www.ritaohio.com/Municipalities)

##### Forms

[www.ritaohio.com/Forms/Home/IndividualFormDownloads](http://www.ritaohio.com/Forms/Home/IndividualFormDownloads)

##### MyAccount

File your taxes, make a payment, check your refund status, view payment history, or send RITA a secure email. Visit [www.ritaohio.com](http://www.ritaohio.com) and click on MyAccount

##### Tax Rates

[www.ritaohio.com/TaxRatesTable](http://www.ritaohio.com/TaxRatesTable)

##### Filing Due Dates

[www.ritaohio.com/Individuals/Home/TaxCalendar](http://www.ritaohio.com/Individuals/Home/TaxCalendar)

#### Contact RITA

**800.860.7482**

**TDD 440.526.5332**

Self-service phone options such as making a payment, checking refunds and estimates are available around the clock through by visiting [www.ritaohio.com](http://www.ritaohio.com) and click on MyAccount or you may speak with an agent during business hours, 8:00 AM - 5:00 PM Monday - Friday.