

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	
<b>CURRENT MAILING</b> 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 2022 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 2022, 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/ Tow nship	Address
1/1/2022		

**Section A**

List all income from W-2 wages and W-2G winnings reported in 2022 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-2W-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		
	<b>W-2/W-2 G Income</b> (see instructions for qualifying wages)	Local/City Tax Withheld for Workplace/ Winning Municipality	Local/City Tax Withheld for Resident Municipality	<b>Workplace/ Winning Municipality</b> (City or village where you worked)	<b>Resident Municipality</b> (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
<b>Totals</b>				<b>For Full or Part Year Residents in RITA Municipalities</b> - 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 <b>Non-Residents</b> required to file on workplace wages – Go to Page 3, Schedule K, Line 34 to calculate tax due.				
<b>Caution</b>	Tax balances are due by <b>April 18, 2023</b> . 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**

<b>For NON W-2/ Schedule income</b> see Pages 3-5 before starting Section B.	<b>1 a</b> Total W-2/W-2G income from Page 1, Section A, Column 1.	<b>1a</b>		
	<b>b</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-.	<b>1b</b>		
	<b>2 Total taxable income.</b> Add Lines 1a and 1b.	<b>2</b>		
	<b>3</b> Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here: _____			<b>3</b>
<b>Withheld taxes</b> shown on your W-2 forms are reported on either Line 4a or 7a.	<b>4 a</b> Tax withheld for all municipalities other than your municipality of residence from Page 1, Section A, Column 2. <b>Do not</b> enter estimated tax payments.	<b>4a</b>		
	<b>b</b> Direct payments from Page 3, Schedule K, Line 37. <b>Do not</b> enter tax withheld from your wages and/or estimated tax payments on this line.	<b>4b</b>		
	<b>5 a</b> Add Lines 4a and 4b.	<b>5a</b>		
	<b>b</b> Total tentative <b>credit</b> from Credit Rate Worksheet, Column E <b>located at the bottom of this page.</b> Your resident municipality's credit rate: _____	<b>5b</b>		
	<b>c</b> Enter the smaller of Line 5a or Line 5b.	<b>5c</b>		
	<b>6</b> Multiply Line 5c by the <b>credit factor</b> of your resident municipality from the tax table. Your resident municipality's credit factor: _____	<b>6</b>		
If your resident city/village has a <b>Credit Rate of 0%</b> ; enter -0- on Line 5b, 5c and Line 6 and go to Line 7a. You do not need to complete the <b>Credit Rate Worksheet.</b>	<b>7 a</b> Tax withheld for your resident municipality from Page 1, Section A, Column 3. <b>Do not</b> enter estimated tax payments (see instructions).	<b>7a</b>		
	<b>b</b> Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality (from Worksheet R)	<b>7b</b>		
	<b>8 Total credits allowable.</b> (Add Lines 6, 7a, and 7b.)			<b>8</b>
	<b>9</b> Subtract Line 8 from Line 3.	<b>9</b>		
	<b>10</b> Tax on non-withheld wages from Page 3, Schedule K, Line 34.	<b>10</b>		
	<b>11</b> Tax on Schedule J Income from Page 3, Line 33, Column 7.	<b>11</b>		
	<b>12 TAX DUE RITA BEFORE ESTIMATED PAYMENTS.</b> Add Lines 9, 10 and 11. If less than zero, enter -0- and file Form 10A (see instructions).			<b>12</b>
<b>Refunds:</b> 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 <a href="http://ritaohio.com">ritaohio.com</a>	<b>13</b> 2022 Estimated Tax Payments made to RITA. <b>Do not</b> enter tax withheld from your W-2s. <b>Only</b> include payments made for the 2022 tax year.	<b>13</b>		
	<b>14</b> Credit carried forward from 2021.	<b>14</b>		
	<b>15 TOTAL CREDITS AND ESTIMATED PAYMENTS.</b> Add Lines 13 and 14.			<b>15</b>
	<b>16 Balance Due.</b> If Line 15 is less than Line 12, subtract Line 15 from Line 12. If the amount is \$10 or less, enter -0-.			<b>16</b>
	<b>17</b> If Line 15 is GREATER than 12, subtract Line 12 from Line 15 and enter <b>OVERPAYMENT.</b>			<b>17</b>
	<b>18</b> Amount you want <b>credited to your 2023 estimated tax.</b>	<b>18</b>		
	<b>19</b> Amount to be <b>refunded.</b> 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.	<b>19</b>		
	<b>20 a</b> Enter <b>2023 estimated tax</b> in full (see instructions). Estimates are due 4/18/23, 6/15/23, 9/15/23 and 1/15/24.	<b>20a</b>		
	<b>b</b> Enter first quarter estimate (1/4 of Line 20a).	<b>20b</b>		
	<b>21</b> Subtract Line 18 from Line 20b.			<b>21</b>
	<b>22 TOTAL DUE</b> by April 18, 2023. Add Lines 16 and 21.			<b>22</b>

**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 1 in the instructions to calculate your estimate. **Note:** If Line 20a is left blank, RITA will calculate your estimate. Use Form 32 EST-EXT to pay 6/15/23, 9/15/23 and 1/15/24 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				
<b>Total Tentative Credit:</b> 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.

<b>SCHEDULE J</b>	<b>SUMMARY OF NON W-2 INCOME</b> (For Columns 3-6, Enter City/Village/Township Where Earned)						<b>Note:</b> 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	<b>NON-TAXING</b>	13	14	15	16
Income/Loss From Federal 23. SCHEDULE C Attached	21	22	23	24	25	26	
Income/Loss From Federal 24. Attached <b>SCHEDULE E, Part I</b>	31	32	33	34	35	36	
Other Taxable Income/Loss 25. Form(s) Attach Schedule(s) and/or	41	42	43	44	45	46	
Partnership/S-Corp./Trust 26. From SCHEDULE E Attached Income/Loss	51	52	<b>RESIDENTS of RITA MUNICIPALITIES ONLY:</b> 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 <b>HERE</b> .				
CURRENT YEAR WORKPLACE 27. INCOME/LOSS (Total Lines 23-26)	61	62	63	64	65	66	
PRIOR YEAR 28. LOSS CARRYFORWARD	GO TO PAGE 6 RESIDENT MUNICIPALITY LOSS WORKSHEET to calculate the PRIOR YEAR LOSS CARRYFORWARD and enter the total HERE.						71 ( )
NET RESIDENT TAXABLE 29. INCOME (Total Column 7, Lines 26-28)	FOR LINE 29; ADD COLUMN 7, LINES 26-28, ENTER ON PAGE 2, SECTION B, Line 1b.						
<b>Calculate tax due on WORKPLACE INCOME:</b> 30. 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 ( )	
NET TAXABLE WORKPLACE INCOME 31. (Line 27 minus Line 30)			83	84	85	86	
FOR EACH RITA MUNICIPALITY LISTED IN COLUMNS 3-6 - ENTER THE TAX RATES. 32. <b>Note: If Line 31 is less than zero, do NOT enter tax rate.</b>							FOR LINE 33 BELOW: ADD COLUMNS 3-6, ENTER ON PAGE 2, SECTION B, LINE 11.
MUNICIPAL TAX DUE (each RITA MUNICIPALITY) 33. <b>Note: If amounts in Columns 3-6 are \$10 or less, enter -0-. Do NOT include NON-RITA Municipalities.</b>							

**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 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 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. \_\_\_\_\_

<b>WORKSHEET L</b>		<b>RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.</b>						
<b>INCOME/LOSS ALLOCATION</b>		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
Print the name of each location (city/village/township) listed from <b>SCHEDULE J</b> , COLUMNS 1-6 <b>Please see Pages 5-6 of the Instructions.</b>			<b>NON-TAXING</b>					
<b>W.</b>	Enter <b>CURRENT YEAR WORKPLACE INCOME</b> From <b>SCHEDULE J</b> , Line 27.							
<b>P.</b>	Enter <b>CURRENT YEAR, NON-RESIDENT PASS THROUGH INCOME</b> From <b>SCHEDULE P</b> . For Column 2 - enter <b>GAIN</b> from Schedule P, Line 5, <b>COLUMN 7</b> . For Columns 3-6, enter <b>GAIN</b> from Schedule P, Line 4 or <b>LOSS</b> from Schedule P, Line 26d.							
<b>T.</b>	<b>NET TAXABLE WORKPLACE INCOME</b> - 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 <b>gain</b> , enter in each column and total across.							
2.	Columns 1-6: If ROW T is a <b>loss</b> , enter in each column and total across.							
3.	<b>PRIOR YEAR LOSS CARRY FORWARD</b> From <b>SCHEDULE J</b> , Line 28.							
4.	<b>TOTAL LOSSES</b> (ADD Rows 2 and 3).							
5.	<b>Compute GAIN Percentage</b> : Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	%	%	%	%	%	
6.	<b>Allocate Total Loss by GAIN Percentage:</b> Multiply the total loss from Row 4, Column 7 by the percentage(s) in Row 5.							
7.	Subtract Row 6 from Row 1. <b>Note:</b> If Pass-Through Income included in ROW 7, Column 1, <b>GO TO WORKSHEET R</b> . If less than zero, enter -0-.							
8.	Enter <b>NET TAXABLE WORKPLACE INCOME</b> 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.

<b>SCHEDULE P</b>		<b>FOR RITA RESIDENTS ONLY</b> PASS-THROUGH INCOME/LOSS for TAXING MUNICIPALITIES OTHER THAN YOUR RITA RESIDENT MUNICIPALITY				<b>Note:</b> Special Rules may apply for S-Corp. distributions. See RITA Municipalities at <a href="http://ritaohio.com">ritaohio.com</a> .	
Print the name of each location (city/village/township) <b>NON-RESIDENT, TAXING MUNICIPALITIES ONLY</b> where income/loss was earned in the appropriate boxes. <b>Please see Pages 5-6 of the Instructions.</b>		<b>COMPLETE THE ENTIRE SCHEDULE P BEFORE ENTERING THE TOTALS ON SCHEDULE J AND WORKSHEET L.</b>	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 <b>Add Lines 26a-26c down.</b> For each total in Columns 3-6: If amount is a <b>loss</b> , enter on Worksheet L, Row P. If amount is a <b>gain</b> , 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. <b>If Line 26d is a GAIN</b> , multiply Line 26d by Line 1 to calculate potential tax due on current year non-resident pass-through income.			%	%	%	%	ENTER TOTAL ABOVE IN COLUMN 7, LINE 26 ON SCHEDULE J.
3. Enter the tax paid by your Partnership/S-Corp./Trust to each MUNICIPALITY on the taxpayer's distributive share.		67	68	69	70		
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.		<b>ENTER EACH SCHEDULE P LINE 4 TOTAL ON WORKSHEET L, ROW P, COLUMNS 3-6</b>					ADD ROW 5 TOTAL BELOW TO COLUMN 2, ROW P ON WORKSHEET L.
5. Subtract Line 4 from Line 26d. ADD total across to Column 7.							

<b>WORKSHEET R</b>		<b>RITA RESIDENTS with PASS-THROUGH INCOME in YOUR RITA RESIDENT MUNICIPALITY</b> (Use this to calculate credit for tax paid by the entity to your RITA RESIDENT MUNICIPALITY)				<b>Note:</b> Special Rules may apply for S-Corp. distributions. See RITA Municipalities at <a href="http://ritaohio.com">ritaohio.com</a> .	
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 <b>Compute GAIN Percentage:</b> Divide each amount in Rows 1-4 by Row 5, Column 1 and enter the percentage	COLUMN 3	COLUMN 4	COLUMN 5	<b>Note:</b> 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 <b>GAIN</b> in Schedule J, Line 23 ENTER HERE			%				
2. If <b>GAIN</b> in Schedule J, Line 24 ENTER HERE			%				
3. If <b>GAIN</b> in Schedule J, Line 25 ENTER HERE			%				
4. If <b>GAIN</b> 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	
<p>Use this worksheet to calculate the allowable Prior Year Loss Carryforward for Tax Year 2022, for your Resident Municipality. The worksheet will calculate the loss amounts allowable for tax years prior to 2017, if applicable, and the 2017, 2018, 2019, 2020 and 2021 allowable losses, which will be reported in Tax Year 2022 as the Prior Year Loss Carryforward.</p> <p>Print the name of the applicable Resident Municipality where the loss was incurred.</p>	<p>RESIDENT MUNICIPALITY</p> <p>101</p>
<p>1. Enter the total gain from Tax Year 2022 Form 37, Schedule J, Column 7 Lines 26 and 27. <b>Note: If the total is a net loss, do NOT complete this worksheet.</b></p>	
<p>2. Enter the unutilized, unexpired loss originating before Tax Year 2017 (OLD LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, net operating loss carryforward amounts are not phased-in and may be used in full and SKIP Row 3.</p>	<p>102</p> <p>( )</p>
<p>3. Subtract Row 2 from Row 1. If amount is less than \$0, enter \$0.</p>	
<p>4. Enter unutilized, unexpired losses originating in Tax Year 2017 or later (NEW LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, SKIP Row 5.</p>	<p>103</p> <p>( )</p>
<p>5. If using NEW losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 1 or 50% of Row 4 OR if using OLD losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 3 or 50% of Row 4.</p>	
<p>6. Add Row 2 and Row 5. For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, add Rows 2 and 4.</p>	
<p>7. Enter the lesser of Row 1 or Row 6 on Tax Year 2022 Form 37, Schedule J, Column 7 Line 28.</p>	

NOL PHASE-IN EXCEPTIONS (RITA Municipalities and Taxing Jurisdictions)		
<p>Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years, in all municipalities. Losses incurred in tax years 2017 through 2021 are subject to a 50% phase-in limitation. The amount of net operating loss carry forward that may be utilized is limited to the lesser of 50% of the carried forward loss or 50% of that year's income. 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.</p>		
ALEXANDRIA	FULTON	MILLERSPORT
AMELIA	GETTYSBURG	NEWTONSVILLE
ASHLEY	HANOVER	NEY
BETHEL	HELENA	OSTRANDER
BLOOMVILLE	HOLLAND	PAYNE
BRIDGEPORT	SPRINGFIELD	RISINGSUN
BURBANK	TWP JEDZ	SHALERSVILLE TWP
CHESTERVILLE	JACKSON	JEDD
CIRCLEVILLE-	KIRKERSVILLE	SHARON TWP JEDD
PICKAWAY TWP	LATTY	SMITHFIELD
JEDD	LODI	SOUTH VIENNA
CLARKSVILLE	LYONS	ST. LOUISVILLE
DARBYVILLE	MARENGO	STOUTSVILLE
DORR STREET	MILFORD JEDD V	WASHINGTONVILLE
JEDD	MILFORD JEDD VI	WAYNE LAKES
ETNA	MILFORD JEDD VII	WILLIAMSBURG
REYNOLDSBURG		JEDD
JEDDS 1,2,3,4 & 7		WILLIAMSPORT

WORKPLACE LOSS CARRYFORWARD WORKSHEET				
<p>Use this worksheet to calculate the net loss from prior years available to offset current year workplace locations.</p> <p>Print the name of the applicable location where the loss was incurred.</p>	LOCATION 3	LOCATION 4	LOCATION 5	LOCATION 6
	104	105	106	107
<p>1. From the Tax Year 2022 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.</p>				
<p>2. Enter unutilized, unexpired losses originating before tax year 2017 (OLD LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, net operating loss carryforward amounts are not phased-in and may be used in full and SKIP Row 3.</p>	204	205	206	207
	( )	( )	( )	( )
<p>3. Subtract Row 2 from Row 1. If less than \$0, enter \$0.</p>				
<p>4. Enter unutilized, unexpired losses originating in tax year 2017 or later (NEW LOSS). For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, SKIP Row 5.</p>	304	305	306	307
	( )	( )	( )	( )
<p>5. If using NEW losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 1 or 50% of Row 4. OR if using OLD losses first, for municipalities subject to the 50% phase-in, enter the lesser of 50% of Row 3 or 50% of Row 4.</p>				
<p>6. Add Row 2 and Row 5. For the municipalities and tax jurisdictions listed in the NOL Phase-In Exceptions box, add Rows 2 and 4.</p>				
<p>7. Enter the lesser of Row 1 or Row 6 on Tax Year 2022 Form 37, Schedule J Line 30.</p>				