Form **10A** **Regional Income Tax Agency**
Application for Municipal Income Tax Refund

RITA
REGIONAL INCOME TAX AGENCY

800.860.7482
TDD 440.526.5332
ritaohio.com

Your first name and middle initial	Last name	Your social security number	Tax year of claim

Current home address (number and street)	Apt #

City, state, and ZIP code	Daytime phone number	Evening phone number

Reason for Claim

Check the Box below that applies.

- A separate 10a is required: If you have multiple W-2 forms or for each municipality from which a refund is requested.
- No refunds will be issued without the proper documentation indicated by reason for claim.

1. ☐ **Age Exemption.** Date of Birth: _____/____/_____ (Month Day Year) Attach a copy of your W-2 Form and proof of birthdate (birth certificate, driver's license, etc). If you were under 18 for only part of the year, you must either: 1) have your employer sign the completed Employer Certification on page 2; or 2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist. For more information, visit ritaohio.com, select the RITA municipality in which you worked and review the Special Notes section that relates to the appropriate tax year.
2. ☐ **Un-reimbursed business expenses. Beginning with Tax Year 2018, the un-reimbursed employee expense deduction has been eliminated for federal income tax purposes**. For this reason, municipal income tax refunds are not available for most employees. Qualified performing artists, fee-basis state or local government officials and employees with impairment-related work expenses may claim a refund for this reason. For Tax Year 2017 and prior, attach a copy of your W-2 Form, the federal Schedule A and federal form 2106 filed with your federal 1040. Employer does NOT need to complete the Employer Certification.
3. ☐ **Days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of RITA on page 3. In addition, your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2.
4. ☐ **Employer withheld at a rate higher than the municipality's tax rate.** Attach a copy of your W-2 Form. Your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2.
5. ☐ **Employer withheld too much (over-withheld) resident municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification Part 2 on page 2.
6. ☐ **Withheld by mistake** for the municipality of_____when I actually worked in the municipality of_____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification Part 2 on page 2. Indicate the address where you actually worked.

Work Location Street Address	City	State	Zip

7. ☐ **Over-the-road truck driver.** The wages of an interstate trucker regularly assigned to drive in more than one state are only taxable by the trucker's municipality of residence. Truck drivers assigned to drive in multiple Ohio municipalities only may be eligible to receive a 90% refund from their principal place of work. Your employer must complete and sign the Employer Certification Part 2 on page 2.
8. ☐ **Military Spouse Residency Relief Act.** Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES.
9. ☐ **Other** (Indicate Reason). Attach W-2 Form and other applicable documentation. Your employer must complete and sign the Employer Certification Parts 1 and/or 2 on page 2.

   _____
10. ☐ **Refund of overpayment on account** If you have already filed Form 37 or are not required to file. Employer certification is not required.

Claim

1	Employer Federal ID #	**1**	Employer Name
2	RITA Municipality for which tax was withheld (from W-2, Box 20). RITA cannot refund tax withheld to a Non-RITA municipality	**2**	
3	Amount of income not taxable. For reason 2 enter your 2106 expenses less the 2% limitation. Enter -0- for reasons 4 and 5. For all other reasons enter the amount of wages you are claiming are not taxable	**3**	
4	Amount of over withholding claimed (Box A-9 on page 2)	**4**	
5	Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you	**5**	
	Provide the social security number of the account to which you want the amount on line 5 to be credited — SSN of account to be credited		
6	Net amount to be refunded. Subtract line 5 from line 4. Amounts $10 or less will not be refunded.	**6**	

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim

Employer Certification – Part 1

A. Refund/Credit Calculation

A 1	**Total Wages** from employee's W-2 Form		**A-1**		
2	Enter name of municipality for which tax was withheld	**A-2**			
3	Amount of municipal tax withheld to the municipality indicated on line A-2			**A-3**	
4	List the complete address of the municipality where the employee physically performed the work or services. If the employee did not work within the limits of a municipality, skip lines A-5, A-6 and A-7, and enter -0- on line A-8	**A-4**	Work location street address City, State, Zip Code		
5	Enter the amount of municipal taxable wages earned in the municipality indicated on line A-4		**A-5**		
6	Enter the tax rate of the municipality indicated on line A-4		**A-6**		
7	Tax due to municipality where employee physically worked. Multiply line A-5 by the tax rate on line A-6		**A-7**		
8	If the municipality indicated on line A-4 is a RITA municipality, enter the amount from line A-7; otherwise enter -0-			**A-8**	
9	**Amount of over-withheld tax to be refunded or credited.** Subtract line A-8 from line A-3. Amounts $10 or less will not be refunded or credited. Enter total on Page 1, line 4.			**A-9**	

B. Employee's Home Address

According to our records, this employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip

C. Employee's Employment Dates

If the employee is still employed, enter "n/a" as the date of separation.

Date of Hire	Date of Separation

Employer Certification – Part 2

D. Employer Representative's Explanation of Reason for Refund and Signature

The undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability as calculated above; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature | Representative's Title | Date | Representative's Phone Number

Print Representative's Name | Print Representative's Title | **Explanation of Reason for Refund** (example–"taxpayer works from home 4 days")

Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the resident or workplace municipality and the Internal Revenue Service. I further understand that if this refund changes my RITA residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature | Date | Taxpayer's Daytime Phone | Taxpayer's Evening Phone

To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing Form 37, attach the 10A to the completed return and mail them together.

Mail with required documentation to:

Regional Income Tax Agency
PO Box 470638
Broadview Hts. OH 44147-0638

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim

Calculation of Days Worked Outside of RITA Municipality

1	**Total workdays available.** If you normally work a 5 day workweek and you worked for your employer for the entire year, enter 260 (52 weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260).		**1**	
2	**Days not worked.** Enter total number of days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days		**2**	
3	**Total days actually worked.** Subtract line 2 from line 1		**3**	
4	**Days worked out of town.** A log of days out, destination and reason for travel must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.		**4**	
5	**Days worked in the municipality for which tax was withheld.** Subtract line 4 from line 3		**5**	
6	**Percentage of wages earned in the municipality.** Divide line 5 by line 3		**6**	
7	**Total municipal taxable wages.** Enter the larger of Box 5 or 18 from your W-2		**7**	
8	**Wages taxable to municipality for which tax was withheld.** Multiply line 6 by line 7		**8**	
9	**Wages not taxable to municipality for which tax was withheld.** Subtract line 8 from line 7. Enter here and on Page 1, line 3		**9**	
10	**Amount of over withholding claimed.** Multiply line 9 by the tax rate of the municipality for which tax was withheld. Enter here and on Page 1, line 4	**Tax Rate**	**10**	

Log of Days Out

List the names of the municipalities/locations where you worked while traveling, the reason for your travel, and the number of days worked at your travel destination. Your own worksheet is acceptable. Use additional paper if necessary.

Work Location	Reason	# Days	Work Location	Reason	# Days
1.			21.		
2.			22.		
3.			23.		
4.			24.		
5.			25.		
6.			26.		
7.			27.		
8.			28.		
9.			29.		
10.			30.		
11.			31.		
12.			32.		
13.			33.		
14.			34.		
15.			35.		
16.			36.		
17.			37.		
18.			38.		
19.			39.		
20.			40.		
			Total number of days worked out of town		