

MUNICIPAL INCOME TAX GUIDE FOR RETIREES 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 taxable income of every person residing in or earning or receiving income in the city or village. The purpose of the tax is to provide for essential municipal services.

The Regional Income Tax Agency (RITA) collects and administers these local income taxes on behalf of over 400 cities and villages in 83 counties (just over 60% of all taxing jurisdictions in Ohio with an income tax).

Filing Guidelines for Retirees

WITH Municipal Taxable Income

RETIRED and **receiving any** of the following:

- W2 income
- Self-employment income
- Partnership or other pass-through income
- Rental income
- Farm income
- Lottery or gambling winnings



File **Form 37** to report your municipal taxable income and pay any tax due.

WITHOUT Municipal Taxable Income

RETIRED for the entire year and **receiving only**:

- Social Security
- Pension income
- Interest or dividend income
- Other retirement plan distributions



File an **Exemption Form** the first year that this applies to you, and report your date of retirement. Once your retirement date is reported, you do not need to file any additional returns or exemption forms. Resume filing a Form 37 if you receive taxable income in the future.

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

Exemption Forms

You may file an Exemption electronically using either **MyAccount** or **FastFile**. Visit www.ritaohio.com and click MyAccount or FastFile. You may also file using a paper **Exemption Form** at <https://cdn.ritaohio.com/Media/703159/exemption-formv2.pdf>

Taxable/Nontaxable Income

<https://www.ritaohio.com/Individuals/Faqs?category=I&subcategory=Taxable%20%2F%20Nontaxable%20Income>

RITA Municipalities

www.ritaohio.com/Municipalities

MyAccount

File your taxes, make a payment, check your refund status, view payment history, or send RITA a secure email. Visit www.ritaohio.com and click on MyAccount.

Forms

www.ritaohio.com/Forms/Home/IndividualFormDownloads

Filing Due Dates

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 and click on MyAccount or you may speak with an agent during business hours, 8:00 AM - 5:00 PM, Monday - Friday.