# What Members Can Expect When Partnering with RITA

RITA
REGIONAL INCOME TAX AGENCY

ritaohio.com

| ITEM | TIMING | PURPOSE |
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| RITA's Annual Municipal Income Tax Update Webinar | JANUARY | Annual RITA webinar for municipal income tax updates. |
| RITA Distribution | TWICE A MONTH | Cash distribution from RITA to Members with respective municipal income tax collections, made on the 1st and 10th business days of each month. |
| Member Update Newsletter | MONTHLY | RITA Member Newsletter distributed electronically to your designated contacts. |
| Legislative and Litigation Updates Impacting Municipal Income Tax | MONTHLY | Provided by RITA's legislative representation, The Success Group, as part of the Member Update Newsletter. Special updates shared as needed. |
| Filing Season Taxpayer Awareness Campaign | FEBRUARY/MARCH/ APRIL | RITA and Members educate taxpayers of their municipal income tax filing and payment responsibilities. Resources available for member use at https://www.ritatoolkit.com |
| Annual Accounting and Reporting | FEBRUARY<br><br>MARCH | RITA's SOC-1, the annual independent examination of RITA's internal controls is issued. The SOC-1 focuses specifically on the controls that affect Members' financial reporting.<br>Data related to Income Tax Receivable and Revenue is provided to Members to assist in meeting the reporting and disclosure requirements under Governmental Accounting Standards Board, Statement 33. |
| Annual Tax Filing Deadline | APRIL | Filing deadline for taxpayers not on extension. An extension to file is not an extension to pay - the tax owed is still due by the annual tax filing due date. |
| Annual Allocation of Costs for Income Tax Collection | MAY/JUNE | Commonly known as the Retainer Refund (or Retainer Reconciliation) Letter from RITA, includes your municipality's annual cost allocation. Refunds of retainer from RITA are deposited late May/early June. Costs owed from a municipality are withheld from the first distribution in August. |
| Billing Statements - Individual, Withholding and Net Profit | DAILY/MONTHLY/ QUARTERLY | Statements sent to Individual Taxpayers aligned with Quarterly Estimate due dates. Billing is also done daily as part of tax return processing. Statements emailed electronically to those signed up for eBilling. |
| Estimated Payments Due Dates | APRIL 15/JUNE 15/ SEPTEMBER 15/ JANUARY 15 | Ohio law requires estimated municipal income tax payments if taxpayers will owe $200.00 or more to an Ohio municipality. |
| Estimated Payments Taxpayer Awareness Campaign | MAY/JUNE AUGUST/ SEPTEMBER | RITA and Members educate taxpayers of their municipal income tax filing and payment responsibilities. Resources available for member use at https://www.ritatoolkit.com/ |
| Annual Net Profit Filing Deadline | | The 15th day of the 4th month following the end of the taxpayer's taxable year. |
| Quarterly Net Profit Estimated Income Tax and/or Extension of Time to File | VARIOUS | Payment dates vary depending on taxpayers' calendar year or fiscal year tax reporting. |
| Employer's Municipal Tax Withholding Statement | SEMI-MONTHLY/MONTHLY/ QUARTERLY | Employers remit income tax withholding based on dollars withheld and/or municipal ordinance requirements. |
| Deregulated (DEREG) Utility Tax Payments | QUARTERLY AND ANNUALLY | Municipal Income tax payments from utilities, commonly referred to as DEREG payments, are sent to municipalities by the State of Ohio. RITA receives the payment reports from the State and posts the information for each municipality in our tax system, RITAX. RITA emails you the payment reports. |
| Municipal Data Provided to RITA | ONGOING | Data provided to RITA for increased taxpayer compliance:<br>Municipal address listing and boundary data.<br>Contractor/construction project information. |

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| Non-Filing Program Sign-Up Opportunity *(Available to New Members after one year of RITA administration/collection)* | **APRIL/MAY** | Members have the opportunity to address non-filing taxpayers through participation in RITA's non-filing program. The program consists of a non-filing letter and the option to follow that letter with an administrative subpoena to taxpayers who do not respond. |
| Legal Program Sign-Up Opportunity *(Available to New Members after one year of RITA administration/collection)* | **SUMMER** | Members have the opportunity to address taxpayers that have failed to pay their municipal income tax liabilities by joining RITA's legal program. Civil litigation is filed against taxpayers that have failed to pay balances due. |
| Annual Member Meetings | **JUNE** | Annual Member Meetings hosted in person and State of the Agency is presented. Includes voting on Officers, Board Trustees and Bylaws. |
| Non-Filing Letters Sent to Taxpayers | **JUNE-MARCH** | If your municipality is participating, our Compliance team will communicate the specific timing of your letter campaign. |
| Member Training | **VARIOUS** | Virtual Member training on key topics including reports available for Members, new resources and more in RITA's Tax Authority Portal (TAP) for Members. |
| Year End Update | **DECEMBER** | Year End Newsletter with key updates. |

## ADDITIONAL INFORMATION

- Additional details on these items are available in RITA'S Tax Authority Portal (TAP).
- Instructions for accessing the TAP can be found at https://files.constantcontact.com/40f65da8401/633e0144-7a9f-4f25-80b0-bb4834276d63.pdf

## COMMUNICATIONS FROM RITA

- Communications to Members including monthly newsletters, legislative updates and more are sent via email utilizing Constant Contact. Be sure you are receiving these key updates by checking your email for the following sender information:
  "Regional Income Tax Agency communications-ritaohio.com@shared1.ccsend.com"
  And check your SPAM!

***Please do not link this document to your website, the information provided is for RITA Member use only***