

1998 FORM 37-EZ INSTRUCTIONS
PLEASE COMPLETE THE TAX FORM PREPRINTED WITH YOUR NAME AND ADDRESS
- MAIL EARLY -
MAIL BEFORE MARCH 31, 1999

Request Forms/General Information
(440) 526-0900

Taxpayer Assistance/Tax Information
(440) 526-4455 Cleveland Local
(614) 538-0512 Columbus Local

TDD Only
(440) 526-5332

Toll Free in Ohio
1-800-860-RITA

GENERAL INSTRUCTIONS FORM 37-EZ

These instructions are to serve only as guidelines and are superseded by the applicable city ordinances and rules and regulations.

Our records indicate that this is the proper form for you to file. Approximately 65% of all RITA taxpayers will be able to use **FORM 37-EZ** this year.

Simply follow the instructions, attach your **FORM W-2(s)** and mail your completed return in the enclosed envelope by **March 31, 1999**. If you have a tax liability we will bill you.

If you are still in need of assistance after reading the instructions, call our office. One of our auditors will assist you.

WHERE TO FILE: You may either mail your completed return to P.O. Box 477900, Broadview Hts., OH 44147-7900, or deliver it to RITA, 10107 Brecksville Road, Brecksville, OH 44141 or your local city hall.

WHO MUST FILE: Any individual eighteen (18) years old and over must file a RITA individual tax return if you:

- 1) Live in a RITA municipality;
- 2) Work in a RITA municipality and municipal tax is not withheld;
- 3) Conduct business in a RITA municipality; or,
- 4) Own rental property in a RITA municipality and charge gross monthly rentals exceeding \$250.00; in Hudson - \$450.00; in Avon Lake, Bedford Hts., Glenwillow, Hunting Valley, Kirtland and Willowick - \$125.00; in Milan - \$500.00; in Mogadore, Ottawa, Riverside, South Solon, Steubenville and Toronto - \$100.00; and, in Bexley, Grandview Hts., Lakemore, Lockland, Milford Ctr., Mt. Sterling, New Albany, Newtown, Powell, Reynoldsburg, St. Paris, Shawnee Hills and Wintersville - no minimum. (For South Solon if more than one Rental, and for Ottawa if a rooming house [more than 5 rooms rented] - no minimum.)

IF YOU HAVE TAXABLE INCOME OTHER THAN W-2 INCOME OR ARE FILING ON EXTENSION, YOU MUST FILE A LONG FORM 37. CONTACT THE RITA OFFICE TO REQUEST THE LONG FORM 37.

TAXABLE INCOME: All income from sources listed below whether received as cash or other property must be reported. This **INCLUDES** income earned outside the State of Ohio.

Taxable income includes, but is not limited to wages, salaries, bonuses, commissions, fees, tips, profits and/or losses from businesses, professions, partnerships and S corporations, rents and lottery/gambling winnings to the extent they are taxable as provided by local ordinance, royalties, employer supplemental unemployment benefits (SUB pay), and employee contributions to retirement plans excludable as compensation by the Federal or State Government. **YOU MUST PAY MUNICIPAL TAX ON YOUR CONTRIBUTIONS TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS (IRA) WHETHER OR NOT YOUR FORM W-2 SHOWS THIS INCOME AS TAXABLE.**

INCOME NOT TAXABLE: Do not report interest, dividends, pensions, Social Security, poor relief, state unemployment compensation, active service and reserve military pay and income earned by an individual under eighteen (18) years of age. **IF YOU TURNED 18 DURING 1998, YOU PAY TAX ONLY ON THAT INCOME EARNED AFTER TURNING 18.**

REFUNDS: Refunds of taxes withheld for a RITA MUNICIPALITY from your wages as shown on Form W-2 **MUST** be applied for on an Application for Municipal Tax Refund, Form 10A. **USE THE FORM 10A TO REQUEST A REFUND OF TAX WITHHELD ON WAGES EARNED WHILE UNDER EIGHTEEN (18) YEARS OF AGE. A FORM 10A CAN BE OBTAINED BY CONTACTING THE RITA OFFICE OR YOUR LOCAL CITY HALL.**

PENALTY AND INTEREST ON UNPAID TAXES: In accordance with law, penalty and interest will be charged for failing to file a return and to pay taxes, including estimated taxes when they are due. If your estimated payments are not 80% of the tax due (70% for LOCKLAND, NEWTOWN and RIVERSIDE; 90% for SUNBURY), or are not equal to or greater than your prior year's total tax liability you will be subject to penalty and interest.

IF YOU ARE EXEMPT FROM REPORTING INCOME: Complete the appropriate line(s) on the front of this return and attach proof for your exemption. Acceptable proof is:

FOR RETIREMENT:

- 1) A copy of your federal return. If you are not required to file a Federal Return, a W2P Statement or Statement of Social Security Earnings is acceptable; or
- 2) Any other documentation proving you receive pension or retirement income only.

FOR RESIDENCY:

- 1) Supply all addresses and move dates for the tax year and include a copy of utility bill(s), property tax stub(s), lease(s), or deed(s); or
- 2) Any other documentation proving residence.

FOR UNDER 18:

- 1) A copy of birth certificate or driver's license.

SPECIAL NOTES

- 1) Residents of **GARFIELD HEIGHTS** who are 62 years of age and older are entitled to a wage exemption.
- 2) Residents of **LAKEWOOD** who attend an accredited college or university on a full-time basis and do not reside within the city more than 16 weeks during the year may be exempt from paying **LAKEWOOD** residence tax.
- 3) Personal earnings of any person who is a full-time high school or undergraduate college student working within the State of Ohio during the taxable year for which period they are residents of the Village of **OAKWOOD** may be exempt from paying residence tax.
- 4) **MOGADORE** taxpayers who are full-time, post secondary education program students may be eligible for a tax credit.
- 5) Any **LOCKLAND** taxpayer who is 65 years of age or older on December 21, of the taxable year and has gross taxable income of \$1,200.00 or less is exempt. An exemption certificate must be filed.
- 6) Income of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage is not taxable for the city of **REYNOLDSBURG**. An exemption certificate must be filed. For **MILFORD CTR.**, the first \$1,000.00 earned is exempt.
- 7) Federal Form 2106 business expenses and Federal Form 3903 moving expenses are not allowed for **OLMSTED FALLS** and **SHAWNEE HILLS** taxpayers. For **BAY VILLAGE**, 2106 expenses are limited to the amount deductible for federal tax purposes and 3903 expenses are not allowed. For **GALENA** and **SUNBURY**, Schedule A deductions are not allowed and moving expense reimbursements are taxable. For **REYNOLDSBURG**, 3903 moving expenses are not allowed.
- 8) Quarterly payments of estimated tax must be made regardless of the anticipated amount owed for **ASHVILLE, BEACHWOOD, HUNTING VALLEY, LOCKLAND, MILAN, MILFORD CTR., MT. STERLING, NEWTOWN, NORTH LEWISBURG, OTTAWA, RICHWOOD, SHAWNEE HILLS, SOUTH SOLON, TORONTO, WAKEMAN** and **WINTERSVILLE**; for **AVON LAKE** if anticipated amount is at least \$40.00; for **AURORA, BAY VILLAGE, GALENA, GLENWILLOW, HUDSON, MAYFIELD HTS., MIDDLEBURG HTS., NEW ALBANY, POWELL, SHAKER HTS., STRONGSVILLE, SUNBURY, UNIVERSITY HTS. and WILLOWICK** if over \$50.00; for **BRECKSVILLE** if over \$75.00; for **BEDFORD HTS., ELYRIA, GRANDVIEW HTS., REYNOLDSBURG, ST. PARIS, SILVER LAKE, STEUBENVILLE, UPPER ARLINGTON and WESTLAKE** if at least \$100.00; and, for **BEXLEY** if at least \$200.00. For all other RITA municipalities, the minimum is \$10.00.
- 9) The under 18 exemption does not apply to **LOCKLAND, NEWTOWN, RIVERSIDE, ST. PARIS and WINTERSVILLE** taxpayers. For **AVON LAKE**, this exemption applies to individuals under 16 years of age; for **MILFORD CTR.**, students under 19 years of age; and, for **OTTAWA** under 19 years of age and earning no more than \$600.00/yr.

HERE'S HOW TO FILL IN FORM 37-EZ

If your name, address or Social Security number was printed incorrectly, draw a line through the incorrect information and make the necessary corrections.

If you moved during 1998, print the required information in the block provided. Be sure to list the city in which you actually live, **NOT** your mailing address.

Indicate your filing status and choice of refund or credit by checking the appropriate box. **IF YOU DO NOT CHECK EITHER THE REFUND OR CREDIT BOX, ANY OVERPAYMENT WILL AUTOMATICALLY BE CREDITED TO YOUR ACCOUNT.**

- **Column 1** is for wages. On these lines you must separately list:
 - a. All employee compensations paid to you by your employer(s) during 1998.
 - b. Tips not reported by your employer.
 - c. Wages you received not included on a W-2 form.
 - d. Employee contributions to retirement plans excludable as compensation by the Federal or State Government.
- **Column 2** is for the municipal tax already withheld by your employer(s). For each income amount reported in Column 1, a withholding amount should be placed on the same line as that income in Column 2. If no city income tax was withheld, place a -0- in Column 2 next to those wages.
- **Column 3** is the place to enter the city in which your wages were earned. For each income amount reported in Column 1, print the city name where you worked on the same line as that income in Column 3.
- **Column 4** is the place to print your actual city of residence when the wages were earned.
- **Column 5** should be completed if the income was not earned evenly throughout the year. Supply the from/thru dates in which that income was earned.
- **Sign and Date Your Return and Make Sure The Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return.
- **Attach copy of each W-2, wage statement or 2106 Form and any other supporting documents to the front of the return.**

SCHEDULE EX 18 HOUSEHOLD MEMBERS UNDER 18 YEARS OF AGE: If the information is pre-printed on your form, please check for accuracy. Draw a line through any incorrect information and make the necessary changes. If this information is not pre-printed on your form, please complete Schedule EX 18. For each household member under 18 years of age, provide all requested information. (Include last name only if different than parents.) If more space is needed, attach a separate sheet. Attach a copy of the individuals birth certificate or drivers license for age verification.

Payment of Taxes: By using Form 37-EZ RITA will compute your 1998 tax and, when required by ordinance, your 1999 estimated tax. A bill will be sent to you if you owe taxes. **Since RITA is computing your tax, do not enclose any payment with this Return.**

COPIES OF ALL W-2s, 1099s AND APPROPRIATE FEDERAL SCHEDULES MUST BE SUBMITTED WITH YOUR RETURN AS VERIFICATION OF AMOUNTS STATED THEREIN. FAILURE TO ATTACH PROPER VERIFICATION OF THE AMOUNTS STATED ON THE RETURN OR TO PROVIDE RELEVANT DOCUMENTATION UPON REQUEST MAY AFFECT AMOUNTS OF TAXABLE INCOME AND/OR ALLOWABLE CREDIT.

Ashville	Brooklyn Heights	Kirtland	Mount Sterling	Reynoldsburg	Streetsboro
Aurora	Chagrin Falls	LaGrange	New Albany	Richmond Heights	Strongsville
Avon	Cuyahoga Heights	Lakemore	Newburgh Heights	Richwood	Sunbury
Avon Lake	East Cleveland	Lakewood	Newtown	Riverside	Toronto
Bay Village	Elyria	Lockland	North Lewisburg	Saint Paris	University Heights
Beachwood	Fairview Park	Lyndhurst	North Olmsted	Salineville	Upper Arlington
Bedford Heights	Galeana	Maple Heights	Oakwood Village	Seven Hills	Valley View
Bentleyville	Garfield Heights	Mayfield Heights	Olmsted Falls	Shaker Heights	Wakeman
Berea	Glenwillow	Mayfield Village	Orange	Shawnee Hills	Walton Hills
Bexley	Grandview Heights	Middleburg Heights	Ottawa	Sheffield Village	Westlake
Boston Heights	Highland Heights	Milan	Pepper Pike	Silver Lake	Willowick
Brady Lake	Hudson	Milford Ctr.	Plain City	South Euclid	Wintersville
Brecksville	Hunting Valley	Mogadore	Powell	South Solon	Woodmere
Broadview Heights	Independence	Moreland Hills	Reminderville	Steubenville	