

GENERAL INSTRUCTIONS

THESE INSTRUCTIONS ARE TO SERVE ONLY AS GUIDELINES AND ARE SUPERSEDED BY THE APPLICABLE MUNICIPAL ORDINANCES AND RULES AND REGULATIONS.

The REGIONAL INCOME TAX AGENCY (RITA) collects and distributes income tax for the municipalities listed on page 11 (RITA MUNICIPALITIES). We sent you this booklet because you are listed on our files as an active taxpayer for one or more of the RITA MUNICIPALITIES.

RITA processes tax returns and collects income tax from people who earned income during any part of the tax year while living, working or conducting business in RITA MUNICIPALITIES. You may owe municipal income tax to both the municipality where you lived (your residence city) and to the municipality where you worked or conducted business (your work city).

The FORM 37 SECTION A may be used if you have ONLY W-2 INCOME. RITA will calculate your tax liability and bill you for tax due to any RITA MUNICIPALITY. If you have overpaid your tax, RITA will credit your account or, if you choose, send you a refund. The filing deadline for Form 37 Section A is MARCH 31.

The FORM 37 SECTIONS A and B must be used if you have income from sources other than that reported on a W-2, file on extension or if you wish to calculate your tax. The filing deadline for Form 37 Sections A and B is APRIL 30 for all RITA MUNICIPALITIES EXCEPT BEXLEY, GALENA, MARTINS FERRY, MARYSVILLE, MILAN, MILFORD CTR., MT. GILEAD, MT. STERLING, NEW ALBANY, PLYMOUTH, POWELL, REYNOLDSBURG, SHAWNEE HILLS, STEUBENVILLE AND TORONTO who have a filing deadline of APRIL 15.

If you are EXEMPT from reporting income on this form, please complete the EXEMPTION CERTIFICATE and return it to our office by APRIL 30 (APRIL 15 FOR BEXLEY, GALENA, MARTINS FERRY, MARYSVILLE, MILAN, MILFORD CTR., MT. GILEAD, MT. STERLING, NEW ALBANY, PLYMOUTH, POWELL, REYNOLDSBURG, SHAWNEE HILLS, STEUBENVILLE AND TORONTO; MAY 15 FOR SUNBURY).

INCOME TAXED BY CITIES

You must report all your income regardless of the income's origin or characteristics including: wages, salaries, commissions, stock options, severance pay, other compensation including fees, sick pay, bonuses, tips, rents and lottery/gambling winnings to the extent they are taxable as provided by ordinance, profits/losses from businesses including professional associations, partnerships and Subchapter S corporations, royalties and employer

supplemental unemployment benefits (subpay). **YOUR CONTRIBUTION TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS ARE TAXABLE WHETHER OR NOT YOUR FORM W2 SHOWS THIS INCOME AS TAXABLE.**

INCOME NOT TAXED BY CITIES

Income not taxed by cities includes: interest (1099-int), dividends (1099-div), Social Security, pensions, income from Board of Elections (voting booth), workers compensation, poor relief including state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age. (For exceptions to the under 18 years of age exemption, see special notes.)

MOVING FROM RESIDENCE MUNICIPALITY

If you moved from one residence city to another during the tax year, your income taxes will be allocated between the municipalities in which you lived. This allocation will be based on actual income earned for the time you lived in each municipality.

TAX 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 A FORM 10A TO OBTAIN A REFUND OF EXCESSIVE PAYROLL WITHHOLDINGS (INCLUDING TAX WITHHELD FOR A PERSON UNDER 18 YEARS OF AGE) OR FOR FEDERAL INCOME TAX FORM 2106 BUSINESS EXPENSES. REFUNDS RECEIVED FROM YOUR WORK CITY MAY EFFECT THE TAX DUE TO YOUR RESIDENT CITY. FORMS CAN BE OBTAINED AT WWW.RITAOHIO.COM**

An overpayment of estimated tax will be credited or, if you choose, refunded by filing either a Form 37-Section A or Form 37-Sections A and B.

EXTENSION TO FILE

If you have a federal extension beyond the August automatic extension date, a copy of that extension must be received by RITA prior to 120 days after your original due date and all estimated liabilities, including current year estimates must be paid to date.

PENALTY AND INTEREST

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 90% of the tax due, or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest assessments.

SPECIAL NOTES:

- Residents of GARFIELD HTS. who are 62 years of age and older are entitled to a wage exemption.
- 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.
- 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 OAKWOOD VLG. may be exempt from paying residence tax.
- MOGADORE taxpayers who are full-time, post secondary education program students may be eligible for a tax credit.
- ANY LOCKLAND taxpayer who is 65 yrs. 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.
- Income of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage is not taxable for REYNOLDSBURG. An exemption certificate must be filed. For MARYSVILLE and MILFORD CTR. the first \$1,000.00 earned is exempt.
- Federal Form 2106 business expenses and Federal Form 3903 moving expenses are not allowed for OLMSTED FALLS and SHAWNEE HILLS taxpayers. For MAINEVILLE and MARYSVILLE, 2106 expenses are limited to the amount deductible for federal tax purposes. 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 expenses are not allowed.
- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed for ARLINGTON HTS., ASHVILLE, BEACHWOOD, FAIRPORT HARBOR, HUNTING VALLEY, LOCKLAND, MARYSVILLE, MILAN, MILFORD CTR., MT. STERLING, NEWTOWN, NORTH LEWISBURG, OBERLIN, PLYMOUTH, RICHWOOD, RIDGEWAY, SABINA, SHAWNEE HILLS, SOUTH SOLOM, TORONTO, VERMILION, WAKEMAN and WINTERSVILLE; for AVON LAKE and SANDUSKY if the anticipated amount is at least \$40.00; for AURORA, BAY VILLAGE, BERA, GALENA, GLENWILLOW, HUDSON, MAYFIELD HTS., MIDDLEBURG HTS., MT. GILEAD, NEW ALBANY, NORTH ROYALTON, OAKWOOD, POWELL, SHAKER HTS., STRONGSVILLE, SUNBURY, UNIVERSITY HTS., WELLSTON and WILLOWICK if over \$50.00; for BRECKSVILLE if over \$75.00; for BEDFORD HTS., CENTERBURG, ELYRIA, FORT JENNINGS, GRANDVIEW HTS., LAKEWOOD, MAINEVILLE, OTTAWA, REYNOLDSBURG, RIVERSIDE, ST. PARIS, SILVER LAKE, STEUBENVILLE, UPPER ARLINGTON, WESTLAKE and WORTHINGTON if over \$100.00; and, for BEXLEY at least \$200.00. For ALL OTHER RITA MUNICIPALITIES the minimum is \$10.00. (*Note: Hunting Valley residents, an estimate for 2003 is not required.)
- The under 18 exemption does not apply to LOCKLAND, NEWTOWN, RIVERSIDE, ST. PARIS and WINTERSVILLE taxpayers. For ARLINGTON HTS. and 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.

IF YOU HAVE ANY QUESTIONS, CALL RITA AT (440) 526-0900, (614) 538-0512, TDD (440) 526-5332, OR TOLL FREE 1-800-860-RITA. ADDITIONAL FORMS CAN BE OBTAINED AT WWW.RITAOHIO.COM

**** YOU CAN LET RITA CALCULATE YOUR TAXES BY USING THE AUTO CALCULATE FORM 37 AVAILABLE AT WWW.RITAOHIO.COM, PLEASE REVIEW THE SEPARATE AUTO CALCULATE INSTRUCTIONS ON THE WEBSITE BEFORE STARTING ****

INSTRUCTIONS FOR FILING FORM 37 SECTION A

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER:

If your name or address was printed incorrectly, draw a line through the incorrect information and make the necessary corrections. **INDICATE YOUR SOCIAL SECURITY NUMBER(S).**

CHANGE OF ADDRESS:

If you have moved since January 1, 2002, print the required information in the box.

AMENDED RETURNS:

If you are filing an amended return, check the appropriate box and indicate the tax year to be amended.

REFUND OR CREDIT:

Indicate whether you want any overpayment of 2002 tax to be credited to your account or refunded to you.

SECTION A, ROWS 1 THROUGH 6:

Rounding off to whole dollars is permitted. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar. List your W-2 wages in the chart. **EACH W-2 WAGE INCOME MUST BE LISTED IN A SEPARATE COLUMN.** ROW 1 contains the gross wages you earned from each of your employers deducting 2106 expenses through Worksheet 1, page 12. ROW 2 contains the total amount of city income tax which your employer withheld from your wages for your workplace city. ROW 3 contains the residence tax which your employer withheld from your wages. ROW 4 contains the name of the city where you worked to receive your wages. This data appears on your W-2 forms. ROW 5 contains the name of the city where you lived while earning your wages. If the income was not earned evenly throughout the calendar year, supply the from/thru dates in which that income was earned in ROW 6.

SCHEDULE EX 18:

Complete Schedule EX 18 on the reverse side of the tax form. The instructions can be found on Page 11. Attach W-2's on the reverse side of the form where indicated.

SIGNATURES:

Each taxpayer must sign the tax return, if filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax

return, the preparer must provide information described on the tax return.

SECTION B

LINE 1 (a) - Enter on this line your Total W-2 wages from Section A, Row 1.

LINE 1 (b) - Enter on this line the total of your taxable income not on a Form W-2. This number may not be less than zero. It is calculated on Line 31 of Schedule J. Schedule J is located on the reverse side of the tax return and its instructions are located on Page 11.

LINE 3 - Multiply Line 2 by your residence city's Tax Rate. This rate may have been typed onto your tax form and is also available on Page 11. Your residence city is the city where you lived when you earned your income.

LINE 4 (a) - Enter total tax withheld from Section A, Row 2 except withholdings for your residence city.

LINE 4 (b) - Enter the amount from Line 35, Schedule K, if applicable. **DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT CITY.**

LINE 5 (b) - On WORKSHEET 2, Page 12, list each separate income earned **OUTSIDE** your residence city (from Section A, Row 1 and Schedule J, Column 6, Rows 3, 4 and 5). **Multiply each separate income** by your residence city's Credit Limit (printed on Page 11). These are the maximum amounts of tax paid to your work city for which your residence city gives you credit. Compare each maximum amount of tax subject to the Credit Limit to the work city tax actually paid or withheld. Take the smaller of the two amounts for each income and add them. Place the total on Line 5b.

NOTE: If you are able to offset non-wage income with a loss, the amount on Line 5(b) cannot exceed the net effect of the offset times the credit limit of your city of residence.

LINE 5 (c) - Enter the amount from Line 5a or 5b, whichever is less.

LINE 6 - Multiply Line 5c by the Tax Credit of your residence city. Tax Credits are printed on Page 11.

LINE 7 (a) - Enter the amount of tax withheld by your employer for the city where you live (residence city). - For wages earned in your resident city, Line 7a cannot exceed the product rate of wages earned in the resident city times the resident city tax rate. - For wages earned outside the resident city, Line 7a cannot exceed the product of the wages

times the resident city tax rate, minus the tax credit as calculated on Line 5b. If excess exists, complete Form 10A. Obtain forms at www.ritaohio.com

LINE 7 (b) - If you used Schedule J, enter the total of payments made by your Partnership/S Corporation for you to any RITA MUNICIPALITY.

NOTE: The amount entered cannot exceed the municipal tax due reported in Schedule J, Column 7, Rows 3 and 4. Also, if offsetting Partnership/S Corporation income with a loss, the amount on 7b cannot exceed the tax due on the net effect of this offset.

LINE 10 and 11 - Enter any tax due to a R.I.T.A. City from Schedule K (lines 32 & 36). If Schedule K is not used, leave blank.

LINE 13 - Add your 2002 estimated tax payments and enter this sum on Line 13. **Do not include payments made in 2002 for a previous year's taxes.**

LINE 14 - Enter any credit from the prior year.

AMOUNTS FOR LINES 13 AND 14 CAN BE VERIFIED BY CALLING RITA.

LINE 16 - If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. **THIS BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY, YOU MUST PAY AT LEAST ONE FOURTH OF YOUR ESTIMATED 2003 TAX LIABILITY.** See instructions for Line 20a.

LINE 17 - If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference, your 2002 overpayment on Line 17.

LINE 17 MAY NOT BE SPLIT BETWEEN REFUND AND CREDIT.

LINE 18 - If there is an overpayment on Line 17 and you want that overpayment credited to your account enter the full amount from Line 17.

LINE 19 - If there is an overpayment on Line 17 and you want that overpayment refunded to you, enter the full amount from Line 17.

LINE 20 (a) - If you anticipate owing income tax in 2003 (see special notes), you must complete Line 20A and make quarterly payments towards your 2003 estimated taxes. You may use the amount from Line 12 as your estimate. Otherwise you must complete Worksheet 3 on page 12. (*Note: Hunting Valley residents, an estimate for 2003 is not required.)

LINE 20 (b) - Enter first quarter 2003 estimate (1/4 of Line 20A) or full estimate (Line 20A).

COPIES OF ALL W-2'S, 1099'S 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.

Dear Taxpayer,

The form has been designed in an effort to improve the accuracy and efficiency of processing your tax form and refund/credit requests. You can let RITA calculate your taxes by using the Auto Calculate Form 37 available at WWW.RITAOHIO.COM. Please review the separate auto calculate instructions on the website before starting. Please refer to the following instructions regarding the completion of your tax form.

1. Please print numbers and characters within the boxes provided. Pay careful attention so that a single character fits inside the box provided.

2. Please print letters according to the following method:

A	B	C	D	E	F	G	H	I	J
---	---	---	---	---	---	---	---	---	---

3. Please print numerals according to the following method:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

4. Use an open box to signify a space between items (first name, middle initial, last name, street address, etc.)

5. Please use two letter postal abbreviation for state.

6. Individual taxpayers should only complete information relative to their change of address:

- a. Name (including spouse, if applicable)
- b. SSN (including spouse, if applicable)
- c. New address information
- d. Move date

7. Companies should only complete information pertinent to their change of address:

- a. Company name
 - b. FEIN
 - c. New address information
 - d. Move date
-

2002

REGIONAL INCOME TAX AGENCY

INDIVIDUAL MUNICIPAL INCOME TAX RETURN
P.O. Box 6600 Cleveland, Ohio 44101-2004

FORM 37

PHONE: CLEVELAND LOCAL (440) 526-0900
COLUMBUS LOCAL (614) 538-0512
TDD (440) 526-5332
TOLL FREE 1-800-860-RITA
OBTAIN FORMS AT WWW.RITAOHIO.COM

Social Security Number

Grid for Social Security Number

Spouse's Social Security Number

Grid for Spouse's Social Security Number

Use the RITA Label Otherwise, please print

First Name grid

Last Name grid

Spouse First Name grid

Spouse Last Name grid

Present Address grid

City, State, Zip Code grid

DAYTIME PHONE and EVENING PHONE grids



Form 37A

IF THIS IS AN AMENDED RETURN CHECK HERE TAX YEAR

CHECK HERE IF YOU HAVE MOVED SINCE JANUARY 1, 2002 - INDICATE YOUR CHANGE OF ADDRESS BELOW - PLEASE PRINT CLEARLY

Present Address #, Street, Apt #, City, State, Zip Code grid

Old Address #, Street, Apt #, City, State, Zip Code grid

CHECK APPROPRIATE BOXES

FILING STATUS: SINGLE 3, JOINT 2

IF THERE IS AN OVERPAYMENT OF 2002 TAX, INDICATE YOUR CHOICE: REFUND 3, CREDIT 2003 TAX 2, CHECK HERE IF YOU HAVE INCOME TO REPORT IN SCHEDULE J 1

List all W-2 wages earned in 2002 and the amount of Local/City Tax withheld by your employer. If you or your spouse have any W-2 wages for which an employer did not withhold Local/City Tax, place a zero in Row 2 and complete Schedule K. Attach separate worksheet if additional space is needed.

Section A

Table with columns Wage 1, Wage 2, Wage 3, Wage 4, Total and rows ROW 1-6 (WAGES, LOCAL/CITY TAX WITHHELD, CITY WHERE WAGES EARNED, DATES WAGES WERE EARNED)

ATTACH CHECK OR MONEY ORDER HERE

RITA USE ONLY

IF YOU WANT R.I.T.A TO CALCULATE YOUR TAX, CHECK BOX AND MAIL BY MARCH 31, 2003

THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2002 Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge

SIGN HERE

Signature Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Preparer's signature (other than taxpayer) Date

Address (and Zip Code) Preparer's Emp. Ident. or Soc. Sec. No.



Form 37B

Section B

1. a. Total W-2 Wages (From Section A, Row 1)	1a	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
b. Total Schedule J Income (From Line 31) (Cannot be less than zero)	1b	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
2. Total of all Taxable Income (Add lines 1a and 1b)	2	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
3. Multiply Line 2 by Tax Rate of residence city	3	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
4. a. Tax withheld for all cities other than your residence city	4a	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
b. Direct Payments (From line 35)	4b	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
5. a. Add lines 4a and 4b	5a	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
b. Complete Worksheet 2 – enter total on line 5b Credit Limit for your residence city (SEE INSTRUCTIONS)	5b	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
c. Enter the amount From Line 5a or 5b whichever is less	5c	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
6. Multiply Line 5c by Tax Credit of residence city	6	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
7. a. Tax withheld for your residence city (SEE INSTRUCTIONS)	7a	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
b. Tax paid by your Partnership/S Corporation to any RITA MUNICIPALITY	7b	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
8. Total credits allowable. (Add Lines 6, 7a and 7b)	8	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
9. Subtract Line 8 from Line 3	9	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
10. Tax on non withheld wages (from Line 32, Schedule K)	10	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
11. Tax on Schedule J Income (from Line 36, Schedule K)	11	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
12. TOTAL TAX DUE RITA (Add lines 9, 10, and 11. Cannot be less than zero.) TOTAL DUE	12	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
13. 2002 Estimated Tax payments made to RITA	13	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
14. Credit carried forward from 2001	14	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
15. TOTAL CREDITS (Add Lines 13 and 14)	15	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
16. If Line 15 is LESS than Line 12, enter the difference, which is the 2002 BALANCE DUE. If you owe less than \$1.00 (For Bedford Hts. \$5.00), you do not have to pay this amount.	16	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
17. If Line 15 is GREATER than 12, enter the OVERPAYMENT (may not be split between credit & refund)	17	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
18. Amount to be CREDITED	18	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
19. Amount to be REFUNDED	19	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
20a. Enter 2003 Estimated Tax in Full (see instructions) ESTIMATE	20a	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
20b. Enter full estimate (line 20a) or first quarter 2003 estimate (1/4 of Line 20a)	20b	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
21. Subtract Line 18 from Line 20b	21	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
22. TOTAL DUE by April 30, 2003 (Bexley, Galena, Martins Ferry, Marysville, Milan, Milford Ctr., Mt. Gilead, Mt. Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville and Toronto – April 15) Add Lines 16 and 21	22	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00

Skip Lines 10 & 11 unless Schedule K was used

REFUNDS OF TAXES WITHHELD FROM YOUR WAGES AS SHOWN ON FORM W-2 MUST BE APPLIED FOR ON AN APPLICATION FOR MUNICIPAL TAX REFUND, FORM 10A.

NOTE: IF LINE 20a IS LEFT BLANK, RITA WILL CALCULATE AN ESTIMATE FOR YOU.

ATTACH CITY COPY OF FORM W-2 FACE UP HERE

Pay in full – Make check or money order payable to R.I.T.A.

COPIES OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

SCHEDULE J SUMMARY OF NON W-2 INCOME (Enter Municipality Where Earned)

NOTE: To complete Schedule J and K, see instructions on page 11.



Print the name of each city where a profit(loss) was earned in the appropriate box(es)	COLUMN 1 From Federal SCHEDULE C Attached	COLUMN 2 From Federal SCHEDULE E Attached	COLUMN 3 All Other Taxable Income (or loss). Attach Schedule	COLUMN 4 LESS LOSS CARRY FORWARD	COLUMN 5 WORKPLACE INCOME (Add Columns 1, 2, 3, & 4)	COLUMN 6 WORKPLACE INCOME (Add Columns 1, 2, 3, & 4)	COLUMN 7 MUNICIPAL TAX DUE Note: Entries in Column 7 cannot be less than zero
11 ROW 1 RESIDENCE CITY	21	31	41	51	61		
12 ROW 2 NON TAXING CITY	22	32	42	52	62		
13 ROW 3 RITA CITY OF	23	33	43	53		63	
14 ROW 4 RITA CITY OF	24	34	44	54		64	
15 ROW 5 TAXED BY NON-RITA CITY	25	35	45	55		65	
ROW 6 TOTAL COLUMNS 5 & 6. THE TOTAL FOR EACH COLUMN CANNOT BE LESS THAN ZERO. ADD THE TOTALS FROM COLUMNS 5 AND 6 AND PLACE IN BOX 31.							31.

SCHEDULE K See instructions on page 11. If additional space is needed, use separate sheet.

CARRY THE TOTAL FROM BOX 31 TO LINE 1b.

32. 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

32. [] , [] , [] .00

Copy total tax due onto Line 32 and onto Line 10, Section B

33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete lines below.

Wages	Municipality	Tax rate (see instructions)	Tax due

33. [] , [] , [] .00

Copy total tax due onto Line 33.

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, ROWS 3, 4 AND 5. Complete lines below.

WORKPLACE INCOME Column 6 Rows 3, 4 & 5	Municipality	Tax rate (see instructions)	Tax due

34. [] , [] , [] .00

Copy total tax due onto Line 34.

35. Total Lines 32, 33 and 34. Enter total on Line 35 and Line 4b, Section B.

35. [] , [] , [] .00

36. FROM SCHEDULE J ABOVE, ADD ROWS 3 AND 4 FROM COLUMN 7. Enter total here on line 36 and onto Line 11, Section B.

36. [] , [] , [] .00

SCHEDULE EX 18 HOUSEHOLD MEMBERS UNDER 18 YEARS OF AGE

NOTE: To complete Schedule EX18, see instructions on page 11.

	FIRST NAME	I	LAST NAME IF DIFFERENT THAN PARENT	SOCIAL SECURITY NUMBER	DATE OF BIRTH			RITA USE ONLY
					MM	DD	YY	
1								Y N
2								Y N
3								Y N
4								Y N
5								Y N

2002 INDIVIDUAL DECLARATION OF EXEMPTION - See Instructions on Page 2



Form 37D

Social Security Number: - -

Spouse's Social Security Number: - -

First Name: Last Name:
 Spouse First Name: Last Name:

Present Address: Apt #:
 City: State: Zip Code:

I AM NOT REPORTING TAXABLE INCOME BECAUSE:

- 1. I had **NO TAXABLE INCOME** for the entire tax year of 2002. (Check This Box) 1
- 2. I was a member of the **ARMED FORCES** of the United States and had no other taxable income for all of tax year 2002. (This does not include civilians employed by the military) (Check This Box) 2
- * 3. I was **UNDER 18** years of age for the entire year of 2002.(See special notes on page 2) Date of Birth: 3
MO. DAY YR.
- * 4. I am a **RETIRED** individual receiving only pension, social security, interest or dividend income for all of 2002 Date Retired: 4
MO. DAY YR.
- * 5. Prior to January 1, 2002, I **MOVED** from the 102 cities of which RITA is the tax collection agency Date of Move: 5
MO. DAY YR.
- 6. Taxpayer is **DECEASED** Date of Death: 6
MO. DAY YR.
- 7. I am **FILING JOINTLY** with spouse Whose name is: 7
- Spouse's Social Security Number: - - 8

* Proof for your exemption is required. Acceptable proof is:
FOR RETIREMENT - A copy of your federal return. If you are not required to file a federal return, a 1099-R or Statement of Social Security Earnings.
FOR RESIDENCY - Supply all addresses and move dates for the year and include a copy of utility bill(s), property tax stub(s), lease(s) or deed(s).
FOR UNDER 18 - Copy of birth certificate or drivers license.

I declare the information to be true, correct and complete

SIGN HERE

Signature: _____ Date: _____

Spouse's Signature: _____

PHONE: DAYTIME - -
 EVENING - -

SCHEDULE EX 18 INSTRUCTIONS

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 the 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 including first name and initial (last name only if different than parent's), social security number and date of birth. If more space is needed, attach a separate sheet. Attach a copy of the individual's birth certificate or drivers license for age verification.

SCHEDULE J (NON - W-2) INCOME INSTRUCTIONS

WHAT CONSTITUTES NET PROFITS: Net Profits shall be determined on the basis of the information used for Federal Income Tax purposes, adjusted to the requirements of the ordinance of a RITA MUNICIPALITY. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for Federal Income Tax purposes are generally not to be considered in arriving at net profits.

HOW TO TREAT A NET LOSS: The portion of a net operating loss sustained in any taxable year, allocable to a RITA MUNICIPALITY may be applied against the portion of the profit of succeeding year(s) allocable to that same RITA MUNICIPALITY until exhausted, but in no event for more than five (5) taxable years, three (3) years for Boston Hts., South Solon and Vermilion. No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocable to a RITA MUNICIPALITY in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be offset against W-2 wages.

Notes:

1. For Village of **POWELL** taxpayers- A net loss may be used to offset taxable income in **POWELL** only if the business is conducted in **POWELL** or in a non-taxing municipality.
2. For **BEXLEY, GRANDVIEW HTS., MARYSVILLE, MT. GILEAD, NEW ALBANY, OBERLIN, OTTAWA, PLYMOUTH, POWELL, REYNOLDSBURG, RIVERSIDE, SANDUSKY, SHAWNEE HILLS, SUNBURY, TORONTO, UPPER ARLINGTON** and **WORTHINGTON** taxpayers - A net operating loss may not be carried forward.
3. For **RIVERSIDE** taxpayers- A net loss, the profits of which would be taxable to Riverside, may be offset against salaries, wages, commissions and other personal service compensation or against net profits from other business or professional activities.
4. For **VERMILION**, a business loss cannot offset a business profit.

NOTE: Each row must be calculated separately.

COLUMN 1 – List all income from Federal Schedule C, making sure to put the amount earned in each city in the proper row.

Attach Federal Schedule C, Profit (or Loss) from Business or Profession - If you operate under the same or different trade names at more than one location and separate books are kept for each location, a separate copy of Schedule C must be attached for each location.

COLUMN 2 – List all income from Federal Schedule E, making sure to put the amount earned in each city in the proper row. Attach Federal Schedule E. Be sure to enter your Federal Identification Number on the Federal Schedule E.

INCOME FROM RENTS

A person having rental property within a RITA MUNICIPALITY, who is receiving gross monthly rentals in excess of \$250.00 per month from any and all properties within that city, is considered to be engaged in a business activity and the net income is subject to the tax whether or not they are a resident of a RITA city. If you own rental

property in more than one RITA MUNICIPALITY, the rental test stated above must be applied to each municipality individually and a separate schedule fixed for each municipality.

In addition, owners of rental property who are residents of a RITA MUNICIPALITY are subject to the tax on the net income of such rentals (Column 2, Row 1), provided their total gross rental is in excess of \$250.00 per month regardless of the location of the real property owned.

Notes:

Exceptions to the \$250.00 per month rental test are: **HUDSON**-\$450.00; **AVON LAKE, BEDFORD HTS., FAIRPORT HARBOR, GLENWILLOW, HUNTING VALLEY, KIRTLAND, NORTH ROYALTON,** and **WILLOWICK**-\$125.00; **MILAN**-\$500.00; **ARLINGTON HTS., MOGADORE, OBERLIN, OTTAWA, PLYMOUTH, RIVERSIDE, SOUTH SOLON, STEUBENVILLE, TORONTO, VERMILION** and **WELLSTON**-\$100.00; and **BEXLEY, CENTERBURG, GRANDVIEW HTS., LAKEMORE, LOCKLAND, MARYSVILLE, MILFORD CTR., MT. GILEAD, MT. STERLING, NEW ALBANY, NEWTOWN, POWELL, REYNOLDSBURG, ST. PARIS, SHAWNEE HILLS, WINTERSVILLE** and **WORTHINGTON** - no minimum. (For **SOUTH SOLON** if more than one rental, and for **OTTAWA** if a rooming house [more than 5 rooms rented] – no minimum.)

COLUMN 3 – List all other Non - W-2 Income, making sure to put the amount earned in each city in the proper row.

All Other Taxable Income - Attach Schedules listing all taxable income not reported elsewhere on this return. Distributive shares of types of income to be reported here are: partnerships, fees, and ordinary gains and losses as reported on Federal Form 4797.

COLUMN 4 – Place loss carry forward in COLUMN 4. A net operating loss can only offset a gain in the same city. No portion of a net operating loss shall be carried back against net profits of any prior year.

COLUMN 5 – Add COLUMNS 1, 2, 3 & 4 for each row. Place the net amount in the appropriate row in Column 5.

COLUMN 6 – Add COLUMNS 1, 2, 3 & 4 for each row. Place the net amount in the appropriate row in COLUMN 6.

If the totals for COLUMNS 5 or 6 are a negative figure, use zero.

COLUMN 7 – Multiply COLUMN 6 (ROWS 3 & 4) by the tax rate of the corresponding RITA municipality as shown in Table 1. Place results in COLUMN 7.

BOX 31 – Add totals from COLUMN 5 & COLUMN 6 and enter result in BOX 31 and on Line 1b of Section B, Form 37. If COLUMN 6, ROWS 3, 4 or 5 have entries, complete Schedule K Line 34.

SCHEDULE K INSTRUCTIONS

LINE 32 – Multiply W-2 wages earned in a RITA member municipality from which no municipal tax was withheld by the tax rate shown in Table 1, making sure to exclude any wages earned in your residence city. Enter the total tax due on Line 32 of Schedule K and on Line 10, Section B, Form 37.

LINE 33 – Multiply W-2 wages earned in a taxing municipality other than a RITA MUNICIPALITY from which no municipal tax was withheld by the tax rate of that municipality. Place this amount on Line 33. Proof of payment may be required. To find the tax rate of a non-RITA MUNICIPALITY, you can ask your employer or the city hall of that municipality.

LINE 34 – Skip this line if you did not complete Schedule J. Otherwise, multiply Column 6, Rows 3, 4 and 5 of Schedule J by the tax rate of the taxing municipality where the income was earned. Proof of payment may be required.

LINE 35 – Add Lines 32, 33 and 34. Enter the total on Line 35 and on Line 4b, Section B.

LINE 36 – Add the figures in Column 7, Row 3 and Column 7, Row 4 on Schedule J. Place the total on Line 36 and on Line 11, Section B.

2002-2003 TAX TABLE

TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT	TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT
013	* Arlington Heights	(2002) .017	1.00	.017	504	* New Bloomington	.01	.50	.01
		(2003) .021	1.00	.021	540	Newburgh Heights	.02	.60	.01
006	Ashville	.005	.00	.005	561	Newtown	.01	1.00	.01
010	Aurora	(2002) .01	.25	.01	549	North Lewisburg	.01	.50	.01
		(2003) .01	.00	.01	550	North Olmsted	.02	1.00	.02
020	* Avon	.015	1.00	.0125	570	North Royalton	.01	.25	.01
021	Avon Lake	.015	1.00	.015	580	Oakwood Village	.02	1.00	.02
040	Bay Village	.015	1.00	.01	585	Oberlin	.019	1.00	.019
050	Beachwood	.015	1.00	.015	590	Olmsted Falls	.015	.50	.015
051	Beachwood East JEDD	.015	-----	-----	600	Orange	.02	.60	.015
052	Beachwood West JEDD	.015	-----	-----	601	Orange-Chagrin Highland Highland JEDD	.02	-----	-----
065	Bedford Heights	.02	1.00	.02	606	Ottawa	.01	1.00	.01
090	Bentleyville	.01	.25	.01	650	Pepper Pike	.01	.50	.01
100	Berea	.02	1.00	.015	640	Plain City	.01	.00	.01
104	Bexley	.02	.80	.02	635	Plymouth	.005	.00	.005
110	Boston Heights	.015	1.00	.015	648	Powell	.0075	1.00	.0025
115	Brady Lake	.01	1.00	.01	660	Reminderville	.015	.00	.015
130	Brecksville	.02	1.00	.02	661	Reminderville - Twinsburg Twp JEDD	.015		
140	Broadview Heights	.02	.75	.02	662	Reynoldsburg	.015	1.00	.015
160	Brooklyn Heights	.02	1.00	.02	670	Richmond Heights	.02	1.00	.02
182	Cedarville	.01	1.00	.01	671	Richwood	.005	.25	.01
194	Centerburg	.01	.50	.01	669	* Ridgeway	.005	.00	.005
180	Chagrin Falls	.015	.75	.015	680	Riverside	.015	1.00	.015
250	* Cuyahoga Heights	(2002) .0163	1.00	0163	704	* Sabina	(2002) .0088	.44	.0088
		(2003) .02	1.00	.02			(2003) .00	.00	.00
270	East Cleveland	.02	.00	.01	707	Saint Paris	.01	1.00	.01
277	Elyria	.0175	1.00	.0175	712	Salineville	.01	.50	.01
291	Fairport Harbor	.02	1.00	.02	710	Sandusky	.01	.50	.01
300	Fairview Park	.015	.75	.0125	720	Seven Hills	.02	1.00	.011
304	* Fort Jennings	(2002) .01	1.00	.01	750	Shaker Heights	.0175	.50	.01
319	Galena	.01	.00	.01	749	Shawnee Hills	.02	1.00	.0175
320	Garfield Heights	.02	1.00	.02	752	* Sheffield Village	(2002) .013	1.00	.013
347	Glenwillow	.02	1.00	.02			(2003) .015	1.00	.015
357	Grandview Heights	.02	1.00	.02	756	Silver Lake	.02	1.00	.02
370	Highland Heights	.015	1.00	.015	770	South Euclid	.015	.75	.01
378	Hudson	.01	1.00	.01	769	South Solon	.01	.00	.01
380	Hunting Valley	(2002) .0075	.75	.0075	776	Steubenville	.02	1.00	.02
		(2003) .00	.00	.00	775	Streetsboro	.01	.00	.01
390	Independence	.02	1.00	.02	780	Strongsville	.02	1.00	.02
394	* Kirtland	(2002) .02	1.00	.0175	779	Sunbury	(2002) .01	.50	.01
398	LaGrange	.015	1.00	.015			(2003) .01	.00	.01
401	Lakemore	.02	1.00	.02	792	Toronto	.015	1.00	.015
400	Lakewood	.015	.50	.01	800	University Heights	.015	.50	.01
426	Lockland	.021	1.00	.021	802	Upper Arlington	.02	1.00	.02
440	Lyndhurst	.015	.50	.015	806	Urbancrest	.02	1.00	.02
454	* Maineville	.01	.50	.01	810	Valley View	.02	1.00	.02
460	Maple Heights	.02	.80	.02	815	Vermilion	.01	1.00	.01
466	* Martins Ferry	(2002) .0075	1.00	.0075	821	Wakeman	.01	.50	.01
467	Marysville	.01	.50	.01	820	Walton Hills	(2002) .0133	1.00	.0133
480	Mayfield Heights	.01	.50	.01			(2003) .02	1.00	.02
485	Mayfield Village	.015	1.00	.015	834	Wellston	.0075	1.00	.0075
500	Middleburg Heights	.0175	1.00	.0175	840	Westlake	.015	1.00	.015
505	Milan	.005	.00	.005	890	Willowick	.02	.875	.02
507	Milford Center	.01	.50	.01	894	Wintersville	.01	1.00	.01
515	Mogadore	.02	1.00	.02	900	Woodmere	.02	.75	.01
520	Moreland Hills	.01	.00	.01	904	Worthington	.0165	1.00	.0165
526	Mount Gilead	.01	1.00	.01	906	Yellow Springs	.015	1.00	.015
528	Mount Sterling	.01	.00	.01					
535	New Albany	.01	.50	.01					

- *ARLINGTON HTS. - 2003 tax rate and credit limit change effective 1-1-03
- *AURORA - 2002 is an average based on tax credit change effective 7-1-02
- *AVON - 2002 tax rate and credit limit change effective 1-1-02
- *CUYAHOGA HTS. - 2002 is an average based on tax rate and credit limit change from .015 to .02 effective 10/1/02
- *FORT JENNINGS - 2002 tax effective 1-1-02
- *HUNTING VALLEY - 2003 tax rate, credit rate and credit limit change effective 1-1-03
- *KIRTLAND - 2002 tax rate, credit rate and credit limit change effective 1-1-02
- *MAINEVILLE - 2002 tax effective 10-1-02
- *MARTINS FERRY - 2002 tax effective 1-1-02
- *NEW BLOOMINGTON - 2002 tax effective 6-1-02
- *RIDGWAY - 2002 tax effective 10-10-02
- *SABINA - 2002 is an average based on tax rate, tax credit and credit limit change from .01 to .00 effective 11-19-02
- *SHEFFIELD VILLAGE - 2002 is an average based on tax rate, tax credit and credit limit change effective 5-24-02
- *SUNBURY - 2003 tax credit effective 1-1-03
- *WALTON HILLS - 2002 is an average based on tax rate and credit limit change from .01 to .02 effective 9-1-02

WORKSHEET 1 – 2106 BUSINESS EXPENSE WORKSHEET

NOTE: BAY VILLAGE, GALENA, MARYSVILLE, OLMSTED FALLS, REYNOLDSBURG, SHAWNEE HILLS AND SUNBURY TAXPAYERS REFER TO SPECIAL NOTES ON PAGE 2.

Wages — Examples 1 and 2: You are an outside salesman whose W-2 or 1099 gross wage is \$10,000.00. You also have \$2,000.00 of non-reimbursed business expenses as reported on Federal Form 2106 or similar schedule. You must attach a copy of the 2106 or similar schedule, or your non-reimbursed business expenses will be denied.

Withholding - Example 1 (If you worked in a municipality taxing 1%): As an outside salesman you had \$100.00 withheld for municipal income tax from your wage of \$10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal tax withheld by 1% of the \$2,000.00 in expenses being claimed.

Example 2 (If you worked in a municipality taxing 1 1/2%): You had \$150.00 withheld for municipal income tax from your wage of \$10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal income tax withheld by 1 1/2% of the \$2,000.00 in expenses being claimed.

If you worked in a RITA MUNICIPALITY and the withholding was paid to RITA, see TAX REFUNDS on Page 2 in order to obtain refund.

WAGE			EXAMPLE 2			WORK AREA	
EXAMPLE 1		← INCOME FOR WHICH 2106 EXAMPLE APPLIES →	EXAMPLE 2		← INCOME FOR WHICH 2106 EXAMPLE APPLIES →		
\$ 10,000.00			\$ 10,000.00		← 2106 EXPENSES →		
-2,000.00			-2,000.00		← PLACE IN SECTION A ROW 1 →		
8,000.00			8,000.00				

WITHHOLDING			EXAMPLE 2			WORK AREA	
EXAMPLE 1		← WITHHOLDING ON INCOME →	EXAMPLE 2		← WITHHOLDING ON INCOME →		
\$ 100.00			\$ 150.00		← WITHHOLDING ON 2106 EXPENSES →		
-20.00		← WITHHOLDING ON 2106 EXPENSES →	-30.00		← PLACE IN SECTION A ROW 2 →		
80.00			120.00				

WORKSHEET 2 – CREDIT LIMIT COMPUTATION (LINE 5B)

List each income earned outside your residence city from Section A, Row 1 and Schedule J, Column 6, Rows 3, 4 and 5 on a separate line. Multiply each income by the CREDIT LIMIT of your residence city (from Table 1, page 11). Place the product in COLUMN A. List the amount of workplace tax actually withheld by your employer or paid by you for each wage in COLUMN B. Compare each amount in COLUMN A to its corresponding amount in COLUMN B. Place the lower of the two in COLUMN C. This is the maximum amount of workplace tax for which your residence city will give you credit. Place the total from COLUMN C onto LINE 5b, Section B on Form 37.

For these examples, the taxpayer resides in a municipality that has a credit limit of .015.

	Wages		Credit Limit	=	A	B WORKPLACE TAX WITHHELD/PAID	C LOWER OF COLUMN A OR B
Example a - Wages earned in a non-taxing municipality.	\$10,000.00	x	.015	=	\$ 150.00	\$ 0	\$ 0
Example b - Wages earned in a .01 workplace municipality.	10,000.00	x	.015	=	150.00	100.00	100.00
Example c - Wages earned in a .02 workplace municipality.	10,000.00	x	.015	=	150.00	200.00	150.00
						Total	250.00
	\$ _____	x	_____	=	\$ _____	\$ _____	\$ _____
	_____	x	_____	=	_____	_____	_____
	_____	x	_____	=	_____	_____	_____
						Total	_____

NOTE: If you are able to offset non-wage income with a loss, the amount on Line 5(b) cannot exceed the net effect of the offset times the credit limit of your city of residence.

Enter total onto Line 5b, Section B on Form 37.

WORKSHEET 3 – ESTIMATED TAX COMPUTATION

Either use Line 12 Form 37 as your estimate for 2003 or complete the following worksheet.

IF YOU ARE NOT A RESIDENT OF A RITA MUNICIPALITY, SKIP TO LINE 9.
TAX RATES, CREDITS, AND CREDIT LIMITS CAN BE FOUND IN TABLE 1, PAGE 11.

- Estimate your total taxable income for 2003 (Pro-rate if part year resident) 1. _____
- Multiply Line 1 by Residence City TAX RATE and enter result on Line 2 2. _____
- Tax expected to be withheld or paid to other than your residence municipality 3. _____
- Multiply each separate income earned outside your residence city in another taxing area by the CREDIT LIMIT of your residence city - Enter Total. 4. _____
- Multiply Line 3 or 4, whichever is less, by the TAX CREDIT of your residence city. 5. _____
- Tax expected to be withheld for residence municipality. 6. _____
- Add Lines 5 and 6. 7. _____
- Subtract Line 7 from Line 2. 8. _____

NON-WITHHELD SECTION

- Enter below income expected to be earned in a RITA MUNICIPALITY not your residence city and not withheld; multiply this figure by the TAX RATE of the municipality where the income was earned.
\$ _____ X _____ rate. Enter result on Line 9. 9. _____
- Total estimated tax. (Add Lines 8 and 9). Place this amount on Line 10 and on Line 20a, Section B on Form 37. 10. _____