

2004

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

FORM 37

CONTACT US: CLEVELAND LOCAL: (440) 526-0900
COLUMBUS LOCAL: (614) 538-0512
TDD: (440) 526-5332
TOLL FREE: (800) 860-7482
OBTAIN FORMS AT WWW.RITAOHIO.COM

IF THIS IS AN AMENDED RETURN, CHECK HERE

TAX YEAR

Social Security Number

Spouse's Social Security Number

INDICATE YOUR FILING STATUS BELOW:

IF YOU HAVE OVERPAID, INDICATE YOUR CHOICE:

Single Joint Refund Credit

First Name M.I. Last Name

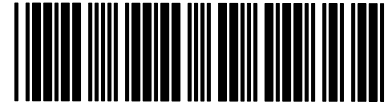
Spouse's First Name M.I. Last Name

Address Number Street Name Apt. #

City State Zip Code

Daytime Phone Number

Evening Phone Number



37F04A

IF YOU MOVED SINCE JANUARY 1, 2004, CHECK THIS BOX AND INDICATE YOUR CHANGE OF ADDRESS BELOW

DATE OF MOVE
Month Day Year

CURRENT ADDRESS
Address Number Street Name Apt. #
City State Zip Code

PRIOR ADDRESS
Address Number Street Name Apt. #
City State Zip Code

SECTION A

List all W-2 wages earned in 2004 and the amount of Local/City Tax withheld by your Employer(s). Indicate in Column 4 the municipality in which you or your spouse worked even if it is different than what is shown on your W-2 form.

Table with 6 columns: WAGES LIST EACH W-2 SEPARATELY, LOCAL/CITY TAX WITHHELD FOR WORKPLACE MUNICIPALITY, LOCAL/CITY TAX WITHHELD FOR RESIDENT MUNICIPALITY, MUNICIPALITY WHERE WAGES WERE EARNED, MUNICIPALITY WHERE YOU LIVED WHEN WAGES WERE EARNED, DATES WAGES WERE EARNED (FROM DATE, THRU DATE).

Total wages above from rows 1-6 and enter result in Section B, Line 1a.

Total workplace withholding above from rows 1-6, and enter result in Section B, Line 4a.

Total resident city withholding above from rows 1-6, and enter result in Section B, Line 7a.

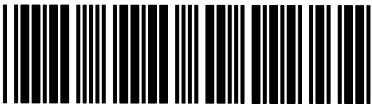
SIGNATURE DATE

PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) DATE

SPOUSE'S SIGNATURE DATE

ADDRESS ID NUMBER

THE ABOVE SIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2004



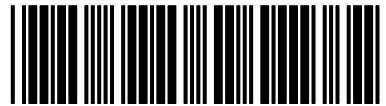
37F04B

Section B

- 1. a. Total W-2 Wages (From Section A, Column 1) 1a. _____
 b. Total Schedule J Income (From Line 31)....(Cannot be less than zero)..... 1b. _____
 - 2. Total of all Taxable Income (Add lines 1a and 1b) 2. _____
 - 3. Multiply Line 2 by Tax Rate of residence municipality 3. _____
 - 4. a. Tax withheld for all cities other than your residence municipality 4a. _____
 b. Direct Payments (From line 35) 4b. _____
 - 5. a. Add lines 4a and 4b 5a. _____
 b. Complete Worksheet 2 – enter total on line 5b
 Credit Limit for your residence municipality..... (SEE INSTRUCTIONS) 5b. _____
 c. Enter the amount From Line 5a or 5b whichever is less 5c. _____
 - 6. Multiply Line 5c by Tax Credit of residence municipality 6. _____
 - 7. a. Tax withheld for your residence municipality (SEE INSTRUCTIONS) 7a. _____
 b. Tax paid by your Partnership/S Corporation to any RITA MUNICIPALITY 7b. _____
 - 8. Total credits allowable. (Add Lines 6, 7a and 7b) 8. _____
 - 9. Subtract Line 8 from Line 3 9. _____
 - 10. Tax on non withheld wages (from Schedule K, Line 32)) 10. _____
 - 11. Tax on Schedule J Income (from Schedule K, Line 36) 11. _____
- Skip Lines 10 & 11 unless
Schedule K was used
- 12. TOTAL TAX DUE RITA (Add lines 9, 10, and 11. Cannot be less than zero.) TOTAL DUE ► 12. _____
 - 13. 2004 Estimated Tax payments made to RITA 13. _____
 - 14. Credit carried forward from 2003 14. _____
 - 15. TOTAL CREDITS (add Lines 13 and 14) 15. _____
 - 16. If line 15 is LESS than Line 12, enter the difference, which is the 2004 balance due BALANCE DUE ► 16. _____
 If you owe less than \$1.00 (For Ashville and Bedford Hts. \$5.00; Macedonia \$2.00), you do not have to
 pay this amount
 - 17. If Line 15 is GREATER than 12, enter the OVERPAYMENT (may not be split between credit & refund) 17. _____
- REFUNDS OF TAXES WITHHELD FROM YOUR WAGES AS SHOWN
ON YOUR W-2 FORM(S) MUST BE APPLIED FOR ON AN
APPLICATION FOR MUNICIPAL TAX REFUND, FORM 10A.
- 18. Amount to be CREDITED 18. _____
 - 19. Amount to be REFUNDED 19. _____
 - 20a. Enter 2005 Estimated Tax in Full (see instructions) ESTIMATE ► 20a. _____
NOTE: IF LINE 20a IS LEFT BLANK, RITA WILL CALCULATE AN ESTIMATE FOR YOU.
 - 20b. Enter full estimate (line 20a) or first quarter 2005 estimate (1/4 of Line 20a) 20b. _____
 - 21. Subtract line 18 from Line 20b 21. _____
 - 22. TOTAL DUE by April 15, 2005 Add Lines 16 and 21 22. _____

ATTACH LOCALITY COPY OF W-2 FORMS HERE

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



37F04C

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

SCHEDULE J SUMMARY OF NON W-2 INCOME (Enter Municipality Where Earned)						
Print the name of each municipality where a profit/ (loss) was earned in the appropriate box(es)	COLUMN 1 RESIDENCE MUNICIPALITY	COLUMN 2 NONTAXING MUNICIPALITY	COLUMN 3 RITA MUNICIPALITY OF	COLUMN 4 RITA MUNICIPALITY OF	COLUMN 5 TAXED BY A NON-RITA MUNICIPALITY	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	
From Federal 24. SCHEDULE E Attached	31	32	33	34	35	
All Other Taxable Income 25. (or loss). Attach Schedule(s)	41	42	43	44	45	
TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25)						
LESS LOSS CARRY FORWARD 27.	51 ()	52 ()	53 ()	54 ()	55 ()	
WORKPLACE INCOME 28. (Line 26 minus Line 27)	61	62				
WORKPLACE INCOME 29. (Line 26 minus Line 27)			63	64	65	
MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

TOTAL of Column 6, place the total in Section B, Line 1b. 31.

SCHEDULE K See instructions on page 4. If additional space is needed, use separate sheet.

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

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

32. _____

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

Copy total tax due onto Line 33

33. _____

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 29, COLUMNS 3, 4, AND 5. Complete Lines below.

Workplace Income (Line 29, Columns 3, 4, & 5)	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 34

34. _____

35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section B, Line 4b.

35. _____

36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section B, Line 11.

36. _____

Worksheet 1: 2106 BUSINESS EXPENSE WORKSHEET

NOTE: BAY VILLAGE, FREMONT, GALENA, MAINEVILLE, OBERLIN, OLMSTED FALLS, REYNOLDSBURG, SHAWNEE HILLS AND SUNBURY TAXPAYERS REFER TO SPECIAL NOTES ON PAGE 5 AND AT WWW.RITAOHIO.COM.

1) 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 schedules to the tax return, or your non-reimbursed business expense will be denied.

2) 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 1 in order to obtain refund.

WAGE

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

WITHHOLDING

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

Worksheet 2: CREDIT LIMIT COMPUTATION (LINE 5B)

- List each income earned outside your residence municipality from Section A, Column 1 and Schedule J, Line 29 on a separate line.
- Multiply each income by the CREDIT LIMIT of your residence municipality (from Tax Table, page 6). 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 municipality 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.

Example	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	\$ 0.00
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

NOTE: If you worked in more than one municipality and your employer withheld tax for each of the municipalities, list each as a separate W-2.

\$ _____	x	_____	=	\$ _____	\$ _____	\$ _____
_____	x	_____	=	_____	_____	_____
_____	x	_____	=	_____	_____	_____

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 residence municipality.

Enter total into Line 5b, Section B on Form 37

Worksheet 3: ESTIMATED TAX COMPUTATION

Either use Line 12 from Section B, Form 37 as your estimate for 2005 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 THE TAX TABLE, PAGE 6.

1. Estimate your total taxable income for 2005 (Pro-rate if part year resident) 1. _____
2. Multiply Line 1 by Residence municipality TAX RATE and enter result on Line 2 2. _____
3. Tax expected to be withheld or paid to other than your residence municipality 3. _____
4. Multiply each separate income earned outside your residence municipality in another taxing area by the CREDIT LIMIT of your residence municipality - Enter Total 4. _____
5. Multiply Line 3 or 4, whichever is less, by the TAX CREDIT of your residence municipality 5. _____
6. Tax expected to be withheld for residence municipality 6. _____
7. Add Lines 5 and 6 7. _____
8. Subtract Line 7 from Line 2 8. _____

NON-WITHHELD SECTION

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

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 6.

You should file this return if you earned income during any part of the tax year while living in a RITA MUNICIPALITY. Additionally, you should file this return if you conducted business in a RITA municipality or earned wages in a RITA municipality from which no local tax was withheld. You may owe municipal income tax to both the municipality where you lived (your residence municipality) and to the municipality where you worked or conducted business (your work municipality).

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 or no later than April 15.

The Form 37 SECTIONS A and B must be used if you have income from sources other than that reported on a W-2 form, file on extension, or if you wish to calculate your tax. The filing deadline for Form 37 Sections A and B is no later than April 15 for ALL RITA MUNICIPALITIES.

****** 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 ******

TAXABLE INCOME

You must report all of 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, distributive shares representing compensation for Subchapter S corporations, royalties and employer supplemental unemployment benefits (sub-pay). YOUR CONTRIBUTIONS TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS ARE TAXABLE WHETHER OR NOT YOUR W-2 FORM SHOWS THIS INCOME AS TAXABLE.

NON-TAXABLE INCOME

Income not taxed by municipalities 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. See Special Notes on page 5 and at www.ritaohio.com for exceptions to the under 18 years of age exemption for the following municipalities: ARLINGTON HEIGHTS, ASHVILLE, AVON LAKE, FREMONT, GIRARD, JEWETT, LOCKLAND, MILAN, MILFORD CENTER, NEWTOWN, OTTAWA, RIVERSIDE, SAINT PARIS, SHERWOOD, WINTERSVILLE, WOODMERE AND YELLOW SPRINGS. See Special Notes on page 5 and at www.ritaohio.com for other exemptions for the following municipalities: GARFIELD HEIGHTS, LAKEWOOD, LOCKLAND, MILFORD CENTER, MOGADORE, OAKWOOD VILLAGE, REYNOLDSBURG

MOVING FROM RESIDENCE MUNICIPALITY

If you moved from one residence municipality 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

IF YOU ARE REQUESTING A REFUND:

- FOR ESTIMATED PAYMENTS: complete Form 37EZ, Form 37A, or Form 37
- FOR EXCESSIVE PAYROLL WITHHOLDINGS (including tax withheld for a person under 18 years of age): complete Form 10A
- FOR FEDERAL FORM 2106, Employee Business Expenses: complete Form 10A

* Note: refunds received from your work city may affect the tax due to your resident municipality. You may obtain forms at www.ritaohio.com or by calling 440-526-0900 or 800-860-7482.

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 failure 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.

SECTION A

NAME, ADDRESS AND SOCIAL SECURITY NUMBER(S):

Please print your name and address within the boxes provided. If you are using a pre-printed label and your name or address was printed incorrectly, draw a line through the incorrect information and make the necessary corrections. **PLEASE INDICATE YOUR SOCIAL SECURITY NUMBER (S).**

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 an overpayment of your 2004 tax to be credited towards your 2005 estimate or refunded to you by checking the appropriate box.

CHANGE OF ADDRESS:

If you have moved since January 1, 2004, print the required information in the box.

SECTION A, Columns 1 through 6:

List your W-2 wages in the wage information section on page 7. EACH W-2 WAGE INCOME MUST BE LISTED IN A SEPARATE ROW. (NOTE: 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.)

Column 1 - Contains the gross wages you earned from each of your employers deducting 2106 expenses through Worksheet 1 on page 10. See Special Notes on page 5 and at www.ritaohio.com for Business and Moving expense exceptions if you live in the following municipalities: BAY VILLAGE, FREMONT, GALENA, MAINEVILLE, OBERLIN, OLMSTED FALLS, REYNOLDSBURG, SHAWNEE HILLS, SUNBURY. You must complete Schedule K on page 9, if you earned wages in a taxing municipality, other than your residence municipality, and your employer did not withhold tax. Note: Section B, Lines 1 through 9, do not apply to Non-RITA residents who are completing Schedules J & K.

Column 2 - Contains the total amount of local/city income tax which your employer withheld from your wages for your workplace municipality.

Column 3 - Contains the residence tax which your employer withheld from your wages.

Column 4 - Contains the name of the municipality where you worked to receive your wages. This information appears on your W-2 form(s).

Column 5 - Contains the name of the municipality where you lived while earning your wages.

Column 6 - If the income was not earned evenly throughout the calendar year, supply the from/thru dates, month and day only, in which that income was earned.

SIGNATURE(S):

Each taxpayer must sign the tax return. If you are 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 the information requested on the tax return.

****** 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 ******

SECTION B

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

LINE 1 (b) - Enter on this line the total of your taxable income not on a W-2 form. This number may not be less than zero. It is calculated on Line 31 of Schedule J. Schedule J is located on page 9 and its instructions are located on page 4.

LINE 3 - Multiply line 2 by your residence municipality's TAX RATE. For this rate, see the tax table available on page 6. Your residence municipality is where you lived when you earned your income.

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

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

LINE 5 (b) - On WORKSHEET 2, Page 10 list each separate income earned OUTSIDE your residence municipality (from Section A, Column 1 and Schedule J, line 29). Multiply each separate income by your residence municipality's Credit Limit (printed on page 6). These are the maximum amounts of tax paid to your work municipality for which your residence municipality gives you credit. Compare each maximum amount of tax subject to the Credit Limit to the work municipality tax actually paid or withheld. Take the smaller of the two amounts for each income and add them together. Place the total on line 5b. **NOTE:** If you are able to offset non-wage income with a loss, the amount on Line 5b cannot exceed the net effect of the offset times the credit limit of your municipality of residence.

SECTION B (continued)

- 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 resident municipality. Tax Credits are available on page 6.
- LINE 7 (a)** – Enter the amount of tax withheld by your employer for the municipality where you live (residence municipality). For wages earned outside the resident municipality, from which your employer withholds tax for your municipality of residence, Line 7a cannot exceed the product of the wages times the resident municipality 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 amount 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, Line 30, Columns 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 8** – Add lines 6, 7a and 7b. Enter the results on Line 8.
- LINE 9** – Subtract Line 8 from Line 3. Enter the results on Line 9.
- LINES 10 and 11** – Enter any tax due to a RITA municipality from Schedule K (lines 32 and 36). If Schedule K is not used, leave blank.
- LINE 12** – Add lines 9, 10, and 11. Enter the results on Line 12. Note: If Line 12 is less than zero, your employer may have overwithheld tax on your W-2 form. To obtain a refund of excess withholding tax you must file a request for refund, Form 10A, in addition to your individual income tax return. When you file a Form 10A, the tax withheld in Section A (Column 2 or 3) of this form must also be reduced by the amount claimed on the refund request. You may obtain forms at www.ritaohio.com or calling 440-526-0900 or 800-860-7482.
- LINE 13** – Add your 2004 estimated tax payments and enter this sum on Line 13. **Do not include payments made in 2004 for a previous tax year.**
- 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 2005 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 2004 overpayment on Line 17. **LINE 17 MAY NOT BE SPLIT BETWEEN CREDIT AND REFUND.**
- 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 on Line 18.
- 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 on Line 19.
- LINE 20 (a)** – If you anticipate owing income tax in 2005, you must estimate your taxes and make quarterly payments. Complete Line 20A if the anticipated 2005 tax due is \$10.00 or more. The minimum estimate requirement of \$10.00 varies for the municipalities listed below. See the Special Notes at www.ritaohio.com for exceptions. ARLINGTON HEIGHTS, ASHVILLE, AURORA, AVON LAKE, BAY VILLAGE, BEACHWOOD, BEDFORD HEIGHTS, BEREA, BEXLEY, BRECKSVILLE, CECIL, CEDARVILLE, CENTERBURG, CIRCLEVILLE, CLAYTON, ELYRIA, FAIRPORT HARBOR, FORT JENNINGS, FREMONT, GALENA, GIRARD, GLENWILLOW, GRANDVIEW HEIGHTS, GROVE CITY, HASKINS, HUDSON, JEWETT, LAKEWOOD, LOCKLAND, MACEDONIA, MAINEVILLE, MAYFIELD HEIGHTS, MECHANICSBURG, MIDDLEBURG HEIGHTS, MILAN, MILFORD CENTER, MOUNT STERLING, NEW ALBANY, NEW BLOOMINGTON, NEWTOWN, NORTH LEWISBURG, NORTH ROYALTON, OAKWOOD VILLAGE, OBERLIN, OTTAWA, PLYMOUTH, POWELL, REYNOLDSBURG, RICHMOND HEIGHTS, RICHWOOD, RIDGEWAY, RIVERSIDE, SABINA, SAINT PARIS, SANDUSKY, SHAKER HEIGHTS, SHAWNEE HILLS, SHEFFIELD LAKE, SHERWOOD, SILVER LAKE, SOUTH EUCLID, SOUTH SOLON, STEUBENVILLE, STRONGSVILLE, SUNBURY, TORONTO, UNIVERSITY HEIGHTS, UPPER ARLINGTON, URBANCREST, VERMILION, WAKEMAN, WELLSTON, WELLSVILLE, WESTLAKE, WILLOWICK, WINTERSVILLE, WOODMERE, WORTHINGTON AND YELLOW SPRINGS. You may use the amount from Line 12 as your estimate. Otherwise you may complete Worksheet 3 on Page 10.
- LINE 20 (b)** – Enter first quarter 2005 estimate (1/4 of Line 20a) or full estimate (Line 20a).
Copies of all W-2 forms, 1099s and federal schedules must be submitted with your return as verification of income and tax withheld as shown on your return. If you pay the tax directly to another city, you must attach a copy of that city's completed tax form as proof of payment of tax. Failure to attach the 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.

SCHEDULE J INSTRUCTIONS
(NON W-2 INCOME)

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) years. **For exceptions to the 5 year loss carried forward rule, see the SPECIAL NOTES on page 5 and at www.ritaohio.com to see if your municipality is listed under the Net Operating Loss section.** 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 income.

LINE 23 – List all income from Federal Schedule C, making sure to put the amount earned in each municipality in the proper column. Attach Federal Schedule C, Profit (or Loss) from Business - 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. Note: You may not reduce your Schedule C net profit by one-half of self-employment tax (Federal Form 1040 adjustment allowed by IRS).

LINE 24 – List all income from Federal Schedule E, making sure to put the amount earned in each municipality in the proper column. Attach Federal Schedule E. Be sure to enter your Federal Identification Number on Federal Schedule E.

INCOME FROM RENTS: A Person having rental property within in a RITA MUNICIPALITY, who is receiving, gross monthly rentals in excess of \$250.00 per month from any and all properties within that municipality, 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 municipality. 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 (Line 24, Column 1), provided their total gross rental is in excess of \$250.00 per month regardless of the location of the real property owned.

For exceptions to the \$250.00 per month rental minimum, see the SPECIAL NOTES on page 5 and at www.ritaohio.com to see if your municipality is listed under the Rental Income section.

LINE 25 – List all other Non-W-2 Income, making sure to put the amount earned in each municipality in the proper column. 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: fees and ordinary gains and losses as reported on Federal Form 4797.

LINE 26 – Add Lines 23, 24, 25 for each column.

LINE 27 – If a loss carried forward is applicable, place the amount on this line; but remember a net operating loss can only offset a gain in the same municipality. A combined net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. For exceptions to the 5 year loss carried forward rule, see the SPECIAL NOTES on page 5 and at www.ritaohio.com to see if your municipality is listed under the Net Operating Loss section. No portion of a net operating loss shall be carried back against net profits of any prior year.

LINE 28 – Subtract Line 27 from Line 26 for Columns 1 and 2 and enter the results on Line 28. Place the total of Line 28 in Column 6. The total cannot be less than zero (-0-) if it is a negative figure, use zero (-0-).

LINE 29 – Subtract Line 27 from Line 26 for Columns 3, 4 and 5 and enter the results on Line 29. Place the total of Line 29 in Column 6. The total cannot be less than zero (-0-). If it is a negative figure, use zero (-0-).

LINE 30 – If Line 29 from Columns 3 and 4 is a gain, multiply the gain by the tax rate of the corresponding RITA MUNICIPALITY as shown in the Tax Table on page 6. If Line 29 is a loss, enter zero (-0-).

LINE 31 – Total Column 6 and enter result in Line 31 and on Line 1b of Section B, Form 37. If Line 29, Columns 3, 4, or 5 have entries, complete Schedule K Line 34.

SCHEDULE K INSTRUCTIONS

LINE 32 – Multiply W-2 wages earned in a RITA MUNICIPALITY from which no municipal income tax was withheld by the tax rate shown in the Tax Table on page 6, making sure to exclude any wages earned in your residence municipality. Enter the total tax due on Line 32 and in Section B, Line 10.

LINE 33 – Complete Line 33 if you earn wages in a Non-RITA municipality and you are filing a separate return with your workplace municipality. Multiply W-2 wages earned in a taxing municipality other than a RITA MUNICIPALITY from which no municipal income 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 Line 29, Columns 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 in Section B, Line 4b.

LINE 36 – Add Line 30, Column 3 and Line 30, Column 4 from Schedule J. Enter the total on Line 36 and in Section B, Line 11.

SPECIAL NOTES – FORM 37

The following is a list of RITA municipalities that have special instructions or requirements for filing returns, reporting income and/or making estimated payments. For specific instructions, see the special notes section at www.ritaohio.com.

Payments of Estimated Tax (Line 20A)

ARLINGTON HEIGHTS	ELYRIA	LOCKLAND	OTTAWA	SOUTH SOLON
ASHVILLE	FAIRPORT HARBOR	MACEDONIA	PLYMOUTH	STEUBENVILLE
AURORA	FORT JENNINGS	MAINEVILLE	POWELL	STRONGSVILLE
AVON LAKE	FREMONT	MAYFIELD HEIGHTS	REYNOLDSBURG	SUNBURY
BAY VILLAGE	GALENA	MECHANICSBURG	RICHMOND HEIGHTS	TORONTO
BEACHWOOD	GARFIELD HEIGHTS	MIDDLEBURG HEIGHTS	RICHWOOD	UNIVERSITY HEIGHTS
BEDFORD HEIGHTS	GIRARD	MILAN	RIDGEWAY	UPPER ARLINGTON
BEREA	GLENWILLOW	MILFORD CENTER	RIVERSIDE	URBANCREST
BEXLEY	GRANDVIEW HEIGHTS	MINERVA PARK	SABINA	VERMILION
BRECKSVILLE	GROVE CITY	MOUNT STERLING	SAINT PARIS	WAKEMAN
CAMPBELL	HASKINS	NEW ALBANY	SANDUSKY	WELLSTON
CECIL	HUDSON	NEW BLOOMINGTON	SHAKER HEIGHTS	WELLSVILLE
CEDARVILLE	INDEPENDENCE	NEWTOWN	SHAWNEE HILLS	WESTLAKE
CENTERBURG	JEWETT	NORTH LEWISBURG	SHEFFIELD LAKE	WILLOWICK
CIRCLEVILLE	LAGRANGE	NORTH ROYALTON	SHERWOOD	WINTERSVILLE
CLAYTON	LAKEMORE	OAKWOOD VILLAGE	SILVER LAKE	WOODMERE
CUYAHOGA HEIGHTS	LAKESWOOD	OBERLIN	SOUTH EUCLID	WORTHINGTON
				YELLOW SPRINGS

Net Operating Loss - Schedule J, Line 27 - 5 year loss carried forward exceptions

BEXLEY	GROVE CITY	PLYMOUTH	SHAWNEE HILLS	URBANCREST
BOSTON HEIGHTS	JEWETT	POWELL	SHEFFIELD LAKE	VERMILION
CIRCLEVILLE	LAKEMORE	REYNOLDSBURG	SOUTH SOLON	WELLSVILLE
FREMONT	MECHANICSBURG	RICHWOOD	SUNBURY	WORTHINGTON
GIRARD	NEW ALBANY	RIVERSIDE	TORONTO	YELLOW SPRINGS
GRANDVIEW HEIGHTS	OBERLIN	SANDUSKY	UPPER ARLINGTON	

Rental Income-Schedule J, Line 24-exceptions to the \$250.00 per month rental minimum

ARLINGTON HEIGHTS	FREMONT	LOCKLAND	OTTAWA	TORONTO
AVON LAKE	GIRARD	MECHANICSBURG	PLYMOUTH	VERMILION
BEDFORD HEIGHTS	GLENWILLOW	MILAN	POWELL	WELLSTON
BEXLEY	GRANDVIEW HEIGHTS	MILFORD CENTER	REYNOLDSBURG	WELLSVILLE
CECIL	GROVE CITY	MOGADORE	RIVERSIDE	WILLOWICK
CEDARVILLE	HASKINS	MOUNT STERLING	SAINT PARIS	WINTERSVILLE
CENTERBURG	HUDSON	NEW ALBANY	SHAWNEE HILLS	WOODMERE
CIRCLEVILLE	JEWETT	NEWTOWN	SHEFFIELD LAKE	WORTHINGTON
CLAYTON	KIRTLAND	NORTH ROYALTON	SOUTH SOLON	YELLOW SPRINGS
FAIRPORT HARBOR	LAKEMORE	OBERLIN	STEUBENVILLE	

Filing and/or Reporting Income Exceptions

ARLINGTON HEIGHTS	GARFIELD HEIGHTS	MILAN	REYNOLDSBURG	SHERWOOD
ASHVILLE	GIRARD	MILFORD CENTER	RIVERSIDE	WINTERSVILLE
AVON LAKE	JEWETT	MOGADORE	SAINT PARIS	WOODMERE
CAMPBELL	LAKESWOOD	OAKWOOD VILLAGE	SHEFFIELD LAKE	YELLOW SPRINGS
FREMONT	LOCKLAND	OTTAWA		

Business and/or Moving Expenses

BAY VILLAGE	MAINEVILLE	OLMSTED FALLS	SHAWNEE HILLS	SUNBURY
FREMONT	OBERLIN	REYNOLDSBURG		
GALENA				

Lottery/Gambling

AVON LAKE	EAST CLEVELAND	KIRTLAND	MOUNT STERLING	SHEFFIELD LAKE
BEACHWOOD	FAIRPORT HARBOR	LAKESWOOD	OLMSTED FALLS	SHERWOOD
BEDFORD HEIGHTS	FAIRVIEW PARK	LOCKLAND	ORANGE	SILVER LAKE
BEREA	FREMONT	LYNDHURST	PEPPER PIKE	SOUTH EUCLID
BEXLEY	GALENA	MACEDONIA	REMINDEVILLE	STRONGSVILLE
BRECKSVILLE	GARFIELD HEIGHTS	MAINEVILLE	REYNOLDSBURG	SUNBURY
BROADVIEW HEIGHTS	GIRARD	MAPLE HEIGHTS	RICHMOND HEIGHTS	UNIVERSITY HEIGHTS
BROOKLYN HEIGHTS	GLENWILLOW	MARTINS FERRY	RIVERSIDE	UPPER ARLINGTON
CAMPBELL	HIGHLAND HEIGHTS	MIDDLEBURG HEIGHTS	SANDUSKY	WELLSVILLE
CENTERBURG	HUDSON	MILAN	SHAKER HEIGHTS	WILLOWICK
CIRCLEVILLE	JEWETT	MILFORD CENTER		

RITA MEMBERS 2004 - 2005 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDIT LIMIT LINE 5B
Arlington Heights		.021	1.00	.021
Ashville		.005	.00	.005
Aurora		.02	1.00	.02
Avon		.015	1.00	.0125
Avon Lake		.015	1.00	.015
Bay Village		.015	1.00	.01
Beachwood		.015	1.00	.015
Bedford Heights		.02	1.00	.02
Bentleyville		.01	.25	.01
Berea		.02	1.00	.015
Bexley		.02	.80	.02
* Boston Heights	(2004)	.015	1.00	.015
	(2005)	.02	1.00	.02
Brecksville		.02	1.00	.02
Broadview Heights		.02	.75	.02
Brooklyn Heights		.02	1.00	.02
Campbell		.025	1.00	.025
* Cecil	(2004)	.01	.50	.01
Cedarville		.01	1.00	.01
Centerburg		.01	.50	.01
Chagrin Falls		.015	.75	.015
Circleville		.015	1.00	.015
* Clayton	(2004)	.015	1.00	.015
Cuyahoga Heights		.02	1.00	.02
East Cleveland		.02	.00	.01
* Elyria	(2004)	.0175	.75	.0175
	(2005)	.0175	1.00	.0175
Fairport Harbor		.02	1.00	.02
Fairview Park		.015	.75	.0125
Fort Jennings		.01	1.00	.01
Fremont		.015	1.00	.015
Galena		.01	.00	.01
Garfield Heights		.02	1.00	.02
Girard		.02	1.00	.02
Glenwillow		.02	1.00	.02
Grandview Heights		.02	1.00	.02
Grove City		.02	1.00	.02
Haskins		.01	.50	.01
Highland Heights		.015	1.00	.015
* Hudson	(2004)	.01	1.00	.01
	(2005)	.02	1.00	.02
Independence		.02	1.00	.02
Jewett		.01	1.00	.01
Kirtland		.02	1.00	.0175
LaGrange		.015	1.00	.015
Lakemore		.02	1.00	.02
Lakewood		.015	.50	.01
Lockland		.021	1.00	.021
Lyndhurst		.015	.50	.015
Macedonia		.02	1.00	.02
Maineville		.01	.50	.01
Maple Heights		.02	.80	.02
Martins Ferry		.0075	1.00	.0075
Mayfield Heights		.01	.50	.01
Mayfield Village		.015	1.00	.015
Mechanicsburg		.01	.00	.01
Middleburg Heights		.0175	1.00	.0175
Milan		.005	.00	.005
Milford Center		.01	.50	.01
Mogadore		.02	1.00	.02
Moreland Hills		.01	.00	.01

*BOSTON HEIGHTS

*CECIL

*CLAYTON

*ELYRIA

*HUDSON

*RICHWOOD

*SABINA

*SHERWOOD

*STRONGSVILLE

*UNIVERSITY HEIGHTS

*WAKEMAN

*WORTHINGTON

- 2005 Tax Rate and Credit Limit change from .015 to .02 effective 1-1-05

- 2004 Tax Effective 1-1-04

- 2004 Tax Effective 1-1-04

- 2004 Credit Rate is an average based on a change from 1.00 to .50 effective 7-1-04

- 2005 Credit Rate change from .50 to 1.00 effective 1-1-05

- 2005 Tax Rate and Credit Limit change from .01 to .02 effective 1-1-05

- 2004 Tax Rate and Credit Rate change effective 1-1-04

- 2004 Tax Rate, Credit Rate and Credit Limit change effective 5-27-04

- 2005 Tax Rate, Credit Rate and Credit Limit change effective 1-1-05

- 2004 Tax Effective 7-1-04

- 2004 Credit Rate is an average based on a change from 1.00 to .75 effective 4-1-04

- 2004 Credit Rate is an average based on a change from .50 to .00 effective 10-1-04

- 2004 Tax expired 2-29-04; reinstated 5-1-04

- 2004 Tax Rate and Credit Limit change effective 1-1-04

RITA MEMBERS 2004 - 2005 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDIT LIMIT LINE 5B
Mount Sterling		.01	.00	.01
New Albany		.02	1.00	.02
New Bloomington		.01	.50	.01
Newburgh Heights		.02	.60	.01
Newtown		.01	1.00	.01
North Lewisburg		.01	.50	.01
North Olmsted		.02	1.00	.02
North Royalton		.01	.25	.01
Oakwood Village		.02	1.00	.02
Oberlin		.019	1.00	.019
Olmsted Falls		.015	.50	.015
Orange		.02	.60	.015
Ottawa		.01	1.00	.01
Pepper Pike		.01	.50	.01
Plain City		.01	.00	.01
Plymouth		.005	.00	.005
Powell		.0075	1.00	.0025
Reminderville		.015	.00	.015
Reynoldsburg		.015	1.00	.015
Richmond Heights		.02	1.00	.02
* Richwood	(2004)	.01	.00	.01
Ridgeway		.005	.00	.005
Riverside		.015	1.00	.015
* Sabina	1/1 through 5/26	(2004)	.00	.00
	5/27 through 12/31	(2004)	.005	.00
		(2005)	.00	.00
Saint Paris		.01	1.00	.01
Salineville		.01	.50	.01
Sandusky		.01	.50	.01
Seven Hills		.02	1.00	.011
Shaker Heights		.0175	.50	.01
Shawnee Hills		.02	1.00	.0175
Sheffield Lake		.0125	.50	.01
Sheffield Village		.015	1.00	.015
* Sherwood	(2004)	.01	1.00	.01
Silver Lake		.02	1.00	.02
South Euclid		.015	.75	.01
South Solon		.01	.00	.01
Steubenville		.02	1.00	.02
Streetsboro		.01	.00	.01
* Strongsville	(2004)	.02	.8125	.02
	(2005)	.02	.75	.02
Sunbury		.01	.00	.01
Toronto		.015	1.00	.015
* University Heights	(2004)	.015	.375	.01
	(2005)	.015	.00	.01
Upper Arlington		.02	1.00	.02
Urbancrest		.02	1.00	.02
Valley View		.02	1.00	.02
Vermilion		.01	1.00	.01
* Wakeman	1/1 through 2/29	(2004)	.01	.50
	3/1 through 4/30	(2004)	.00	.00
	5/1 through 12/31	(2004)	.01	.50
Walton Hills		.02	1.00	.02
Wellston		.0075	1.00	.0075
Wellsville		.01	.00	.01
Westlake		.015	1.00	.015
Willowick		.02	.875	.02
Wintersville		.01	1.00	.01
Woodmere		.02	.75	.01
* Worthington	(2004)	.02	1.00	.02
Yellow Springs		.015	1.00	.015