

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THESE INSTRUCTIONS ARE TO SERVE ONLY AS GUIDELINES AND ARE SUPERSEDED BY THE APPLICABLE MUNICIPAL ORDINANCES AND RULES AND REGULATIONS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 12.

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 OR FILE YOUR RETURN USING E-FILE, BOTH ARE 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 11 and at www.ritaohio.com for exceptions to the under 18 years of age exemption for the following municipalities: ASHVILLE, AVON LAKE, CAMPBELL, CEDARVILLE, FREMONT, GIRARD, JEWETT, LITHOPOLIS, LOCKLAND, MILFORD, MILFORD CENTER, POWHATAN POINT, OTTAWA, RIVERSIDE, SAINT PARIS, SHEFFIELD LAKE, SHERWOOD, TONTOGANY, WESTON, WINTERSVILLE, YELLOW SPRINGS AND YOUNGSTOWN. See special Notes on page 11 and at www.ritaohio.com for other exemptions for the following municipalities: GARFIELD HEIGHTS, 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, 37B 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 2006 tax to be credited towards your 2007 estimate or refunded to you by checking the appropriate box.

CHANGE OF ADDRESS:

If you have moved since January 1, 2006, 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 3. 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 6. See Special Notes on page 11 and at www.ritaohio.com for Business and Moving expense exceptions if you live in the following municipalities: BAY VILLAGE, FREMONT, GALENA, GRAFTON, MACEDONIA, MAINEVILLE, MECHANICSBURG, MILFORD, OBERLIN, OLMSTED FALLS, REYNOLDSBURG, SHAWNEE HILLS, SUNBURY and TWINSBURG. You must complete Schedule K on page 5, 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.

Do not include any school district tax that has been withheld in either Columns 2 or 3

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.

PAYMENT:

If you owe tax, please make check or money order for the amount of Line 22 payable to R.I.T.A and attach to the front of your return. A fee will be assessed to your account for a dishonored check or a check/electronic debit that is unable to be processed. RITA may choose to re-deposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and is therefore subject to any assessed fees described above for their errors.

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SECTION B

NOTE: If you have non W-2 income to report or owe tax to a municipality other than your resident municipality, complete Schedules J and/or K on page 5 before you complete 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 5 and its instructions are located on page 10.

LINE 3 - Multiply line 2 by your residence municipality's TAX RATE. For this rate, see the tax table available on page 12. 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 6 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 12). 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 12.
- 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 2006 estimated tax payments and enter this sum on Line 13. **Do not include payments made in 2006 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 2007 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 2006 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 2007, you must estimate your taxes and make quarterly payments. Complete Line 20A if the anticipated 2007 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, CAMPBELL, CARDINGTON, CECIL, CEDARVILLE, CENTERBURG, CHAGRIN FALLS, CIRCLEVILLE, CLAYTON, CORWIN, EAST PALESTINE, ELYRIA, FAIRPORT HARBOR, FORT JENNINGS, FREMONT, GALENA, GALION, GARFIELD HEIGHTS, GIRARD, GLENWILLOW, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY, HASKINS, HUDSON, JEWETT, LAGRANGE, LAKEMORE, LITHOPOLIS, LOCKLAND, MACEDONIA, MAINEVILLE, MARTINS FERRY, MAYFIELD HEIGHTS, MECHANICSBURG, MIDDLEBURG HEIGHTS, MILAN, MILFORD, MILFORD CENTER, MINERVA PARK, MOGADORE, MOUNT STERLING, NEW ALBANY, NEW BLOOMINGTON, NEWTOWN, NEW WATERFORD, NORTH LEWISBURG, NORTH ROYALTON, OAKWOOD VILLAGE, OBERLIN, ORANGE, OTTAWA, PIKETON, PLAIN CITY, PLYMOUTH, POWELL, POWHATAN POINT, 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, TONTOGANY, TORONTO, TWINSBURG, UHRICHSVILLE, UNIVERSITY HEIGHTS, UPPER ARLINGTON, URBANCREST, VERMILION, WAKEMAN, WELLSTON, WELLSVILLE, WEST ELKTON, WESTLAKE, WESTON, WILLOWICK, WINTERSVILLE, WOODSTOCK, WORTHINGTON, YELLOW SPRINGS AND YOUNGSTOWN. You may use the amount from Line 12 as your estimate. Otherwise you may complete Worksheet 3 on Page 6. **NOTE:** If you have a change in your income during the year, you can adjust your estimated tax on any one of your quarterly billing statements sent to you throughout the year.
- LINE 20 (b)** – Enter first quarter 2007 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 11 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 11 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 11 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 12. 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 12, 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 municipalities that have special instructions or requirements for filing returns, reporting income and/or making estimated payments. For specific instructions, see the special notes at www.ritaohio.com.

Payments of Estimated Tax (Line 20A)				
ARLINGTON HEIGHTS	FAIRPORT HARBOR	MAYFIELD HEIGHTS	PLYMOUTH	TONTOGANY
ASHVILLE	FORT JENNINGS	MECHANICSBURG	POWELL	TORONTO
AURORA	FREMONT	MIDDLEBURG HEIGHTS	POWHATAN POINT	TWINSBURG
AVON LAKE	GALENA	MILAN	REYNOLDSBURG	UHRICHSVILLE
BAY VILLAGE	GALION	MILFORD	RICHMOND HEIGHTS	UNIVERSITY HEIGHTS
BEACHWOOD	GARFIELD HEIGHTS	MILFORD CENTER	RICHWOOD	UPPER ARLINGTON
BEDFORD HEIGHTS	GIRARD	MINERVA PARK	RIDGEWAY	URBANCREST
BEREA	GLENWILLOW	MOGADORE	RIVERSIDE	VERMILION
BEXLEY	GRAFTON	MOUNT STERLING	SABINA	WAKEMAN
BRECKSVILLE	GRANDVIEW HEIGHTS	NEW ALBANY	SAINT PARIS	WELLSTON
CAMPBELL	GROVE CITY	NEW BLOOMINGTON	SANDUSKY	WELLSVILLE
CARDINGTON	HASKINS	NEW WATERFORD	SHAKER HEIGHTS	WEST ELKTON
CECIL	HUDSON	NEWTOWN	SHAWNEE HILLS	WESTLAKE
CEDARVILLE	JEWETT	NORTH LEWISBURG	SHEFFIELD LAKE	WESTON
CENTERBURG	LAGRANGE	NORTH ROYALTON	SHERWOOD	WILLOWICK
CHAGRIN FALLS	LAKEMORE	OAKWOOD VILLAGE	SILVER LAKE	WINTERSVILLE
CIRCLEVILLE	LITHOPOLIS	OBERLIN	SOUTH EUCLID	WOODSTOCK
CLAYTON	LOCKLAND	ORANGE	SOUTH SOLON	WORTHINGTON
CORWIN	MACEDONIA	OTTAWA	STEUBENVILLE	YELLOW SPRINGS
ELYRIA	MAINEVILLE	PIKETON	STRONGSVILLE	YOUNGSTOWN
EAST PALESTINE	MARTINS FERRY	PLAIN CITY	SUNBURY	

Net Operating Loss - Schedule J, Line 27, 5 year loss carried forward exceptions				
BEXLEY	GRANDVIEW HEIGHTS	NEW WATERFORD	SANDUSKY	UPPER ARLINGTON
BOSTON HEIGHTS	GROVE CITY	OBERLIN	SHAWNEE HILLS	URBANCREST
CIRCLEVILLE	JEWETT	PIKETON	SHEFFIELD LAKE	VERMILION
CORWIN	LAKEMORE	PLYMOUTH	SOUTH SOLON	WELLSVILLE
FREMONT	LITHOPOLIS	POWELL	SUNBURY	WORTHINGTON
GALION	MAPLE HEIGHTS	REYNOLDSBURG	TORONTO	YELLOW SPRINGS
GIRARD	MECHANICSBURG	RICHWOOD	TWINSBURG	
GRAFTON	NEW ALBANY	RIVERSIDE	UHRICHSVILLE	

Rental Income - Schedule J, Line 24 - exceptions to the \$250.00 per month rental minimum				
ARLINGTON HEIGHTS	GIRARD	MAINEVILLE	PIKETON	SUNBURY
AVON LAKE	GLENWILLOW	MECHANICSBURG	PLYMOUTH	TORONTO
BEDFORD HEIGHTS	GRAFTON	MILAN	POWELL	TWINSBURG
BEXLEY	GRANDVIEW HEIGHTS	MILFORD	POWHATAN POINT	UHRICHSVILLE
CARDINGTON	GROVE CITY	MILFORD CENTER	REYNOLDSBURG	WELLSTON
CECIL	HASKINS	MOGADORE	RIVERSIDE	WELLSVILLE
CEDARVILLE	HUDSON	MOUNT STERLING	SAINT PARIS	WESTON
CENTERBURG	JEWETT	NEW ALBANY	SALINEVILLE	WILLOWICK
CIRCLEVILLE	KIRTLAND	NEW WATERFORD	SHAWNEE HILLS	WINTERSVILLE
CORWIN	LAGRANGE	NEWTOWN	SHEFFIELD LAKE	WOODMERE
FAIRPORT HARBOR	LAKEMORE	NORTH ROYALTON	SILVER LAKE	WORTHINGTON
FREMONT	LITHOPOLIS	OBERLIN	SOUTH SOLON	YELLOW SPRINGS
GALION	LOCKLAND	OTTAWA	STEUBENVILLE	YOUNGSTOWN

Special Exceptions for filing and/or reporting income				
ASHVILLE	GIRARD	MOGADORE	SAINT PARIS	YELLOW SPRINGS
AVON LAKE	JEWETT	OAKWOOD VILLAGE	SHEFFIELD LAKE	YOUNGSTOWN
CAMPBELL	LITHOPOLIS	OTTAWA	SHERWOOD	
CEDARVILLE	LOCKLAND	POWHATAN POINT	TONTOGANY	
FREMONT	MILFORD	REYNOLDSBURG	TWINSBURG	
GARFIELD HEIGHTS	MILFORD CENTER	RIVERSIDE	WINTERSVILLE	

Business and/or Moving Expenses				
BAY VILLAGE	GALENA	MAINEVILLE	OBERLIN	SHAWNEE HILLS
FREMONT	GRAFTON	MECHANICSBURG	OLMSTED FALLS	SUNBURY
	MACEDONIA	MILFORD	REYNOLDSBURG	TWINSBURG

Lottery/Gambling				
AVON	FAIRPORT HARBOR	LYNDHURST	OBERLIN	SOUTH EUCLID
AVON LAKE	FAIRVIEW PARK	MACEDONIA	OLMSTED FALLS	STRONGSVILLE
BEACHWOOD	FREMONT	MAINEVILLE	ORANGE	SUNBURY
BEDFORD HEIGHTS	GALENA	MAPLE HEIGHTS	OTTAWA	TWINSBURG
BEREA	GALION	MARTINS FERRY	PEPPER PIKE	UNIVERSITY HEIGHTS
BEXLEY	GARFIELD HEIGHTS	MAYFIELD VILLAGE	REMINDERVILLE	UPPER ARLINGTON
BRECKSVILLE	GIRARD	MIDDLEBURG HEIGHTS	REYNOLDSBURG	WELLSTON
BROADVIEW HEIGHTS	GLENWILLOW	MILAN	RICHMOND HEIGHTS	WELLSVILLE
BROOKLYN HEIGHTS	GRAFTON	MILFORD	RIVERSIDE	WILLOWICK
CAMPBELL	HIGHLAND HEIGHTS	MILFORD CENTER	SANDUSKY	WORTHINGTON
CENTERBURG	HUDSON	MOGADORE	SHAKER HEIGHTS	YELLOW SPRINGS
CIRCLEVILLE	JEWETT	MOUNT STERLING	SHEFFIELD LAKE	
CORWIN	KIRTLAND	NEW WATERFORD	SHERWOOD	
EAST CLEVELAND	LOCKLAND	NORTH LEWISBURG	SILVER LAKE	

2006-2007 TAX TABLE

TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT	TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT
013	Arlington Heights	.021	1.00	.021	520	Moreland Hills	.01	.00	.01
006	Ashville	.005	.00	.005	528	Mount Sterling	.01	.00	.01
010	Aurora	.02	1.00	.02	535	New Albany	.02	1.00	.02
020	Avon	.015	1.00	.0125	504	New Bloomington	.01	.50	.01
021	Avon Lake	.015	1.00	.015	525	New Waterford	.01	.50	.01
040	Bay Village	.015	1.00	.01	540	Newburgh Heights	.02	.60	.01
050	Beachwood	.015	1.00	.015	561	Newtown	.01	1.00	.01
051	Beachwood East JEDD	.015	-----	-----	549	North Lewisburg	.01	.50	.01
052	Beachwood West JEDD	.015	-----	-----	550	North Olmsted	.02	1.00	.02
065	Bedford Heights	.02	1.00	.02	570	* North Royalton	(2006) .01	.25	.01
090	Bentleyville	.01	.25	.01			(2007) .02	1.00	.0125
100	Berea	.02	1.00	.015	580	Oakwood Village	.02	1.00	.02
104	Bexley	.02	.80	.02	585	Oberlin	.019	1.00	.019
110	Boston Heights	.02	1.00	.02	590	Olmsted Falls	.015	.50	.015
130	Brecksville	.02	1.00	.02	589	Olmsted JEDD	.015	-----	-----
140	Broadview Heights	.02	.75	.02	600	Orange	.02	.60	.015
160	Brooklyn Heights	.02	1.00	.02	601	Orange-Chagrin - Highlands JEDD	.02	-----	-----
167	Campbell	.025	1.00	.025					
168	Cardington	.01	1.00	.01	606	Ottawa	.01	1.00	.01
195	Cecil	.01	.50	.01	650	Pepper Pike	.01	.50	.01
192	Cedarville	.01	1.00	.01	637	Piketon	.01	.50	.01
194	Centerburg	.01	.50	.01	640	Plain City	.01	.00	.01
180	Chagrin Falls	.015	.75	.015	635	Plymouth	.005	.00	.005
190	Circleville	.015	1.00	.015	648	Powell	.0075	1.00	.0025
193	Clayton	.015	1.00	.015	645	Powhatan Point	.0075	1.00	.0075
223	* Corwin	(2006) .005	.099	.005	660	Reminderville	.015	.00	.015
		(2007) .005	1.00	.005	661	Reminderville - Twinsburg Twp JEDD	.015	-----	-----
250	Cuyahoga Heights	.02	1.00	.02					
270	East Cleveland	.02	.00	.01	662	Reynoldsburg	.015	1.00	.015
268	East Palestine	.01	.00	.01	670	Richmond Heights	.02	1.00	.02
277	Elyria	.0175	1.00	.0175	671	Richwood	.01	.00	.01
282	Elyria Township/ City of Elyria JEDD	.0175	-----	-----	669	Ridgeway	.005	.00	.005
					680	Riverside	.015	1.00	.015
291	Fairport Harbor	.02	1.00	.02	704	Sabina	.01	1.00	.01
300	Fairview Park	.02	.75	.0125	707	Saint Paris	.01	1.00	.01
304	Fort Jennings	.01	1.00	.01	712	Salineville	.01	.50	.01
310	Fremont	.015	1.00	.015	710	* Sandusky	(2006) .01	.00	.01
319	Galena	.01	.00	.01	720	Seven Hills	.02	1.00	.011
317	* Galion	(2006) .0175	1.00	.01	750	Shaker Heights	.0175	.50	.01
		(2007) .02	1.00	.01	749	Shawnee Hills	.02	1.00	.0175
320	Garfield Heights	.02	1.00	.02	751	* Sheffield Lake	(2006) .01375	.50	.01
346	Girard	.02	1.00	.02			(2007) .015	.50	.01
347	Glenwillow	.02	1.00	.02	752	Sheffield Village	.015	1.00	.015
350	Grafton	.015	1.00	.015	748	Sherwood	.01	1.00	.01
357	Grandview Heights	.025	1.00	.02	756	Silver Lake	.02	1.00	.02
358	Grove City	.02	1.00	.02	770	* South Euclid	(2006) .02	.75	.01
364	Haskins	.01	.50	.01	769	South Solon	.01	.00	.01
370	* Highland Heights	(2006) .015	1.00	.015	776	Steubenville	.02	1.00	.02
		(2007) .02	1.00	.02	775	Streetsboro	.01	.00	.01
378	Hudson	.02	1.00	.02	780	Strongsville	.02	.75	.02
390	Independence	.02	1.00	.02	779	Sunbury	.01	.00	.01
377	Jewett	.01	1.00	.01	794	Tontogany	.01	1.00	.01
394	Kirtland	.02	1.00	.0175	792	* Toronto	(2006) .02	1.00	.02
398	LaGrange	.015	1.00	.015	790	Twinsburg	.02	1.00	.02
401	Lakemore	.02	1.00	.02	797	Uhrichsville	.0175	1.00	.0175
424	Lithopolis	.01	.00	.01	800	* University Heights	(2006) .015	.00	.01
426	Lockland	.021	1.00	.021			(2007) .025	1.00	.01
440	Lyndhurst	.015	.50	.015	802	Upper Arlington	.02	1.00	.02
450	Macedonia	.02	1.00	.02	806	Urbancrest	.02	1.00	.02
451	Macedonia / Northfield Ctr Twp. JEDD	.02	-----	-----	810	Valley View	.02	1.00	.02
					815	Vermilion	.01	1.00	.01
454	Maineville	.01	.50	.01	821	Wakeman	.01	.50	.01
460	Maple Heights	.02	.80	.02	834	Wellston	.01	1.00	.01
466	Martins Ferry	.0075	1.00	.0075	839	Wellsville	.01	.00	.01
480	Mayfield Heights	.01	.50	.01	841	* West Elkton	.01	.00	.01
485	Mayfield Village	.015	1.00	.015	840	Westlake	.015	1.00	.015
486	Mechanicsburg	.01	.00	.01	842	Weston	.01	.00	.01
500	* Middleburg Heights	(2006) .0175	1.00	.0175	890	Willowick	.02	.875	.02
		(2007) .02	1.00	.02	894	Wintersville	.01	1.00	.01
505	Milan	.005	.00	.005	900	Woodmere	.02	.75	.01
513	Milford	.01	.00	.01	901	* Woodstock	.01	.00	.01
507	Milford Center	.01	.50	.01	904	Worthington	.02	1.00	.02
509	Minerva Park	.01	.50	.01	906	Yellow Springs	.015	1.00	.015
515	Mogadore	.02	1.00	.02	907	Youngstown	.0275	1.00	.0275

- *CORWIN - 2006 Tax Credit is an average based on a change from .00 to 1.00 effective 11-26-06
- *GALION - 2006 Tax Rate is an average based on a change from .015 to .02 effective 7-1-06
- *HIGHLAND HEIGHTS - 2007 Tax Rate and Credit Limit change from .015 to .02 effective 1-1-07
- *MIDDLEBURG HEIGHTS - 2007 Tax Rate and Credit Limit change from .0175 to .02 effective 1-1-07
- *NORTH ROYALTON - 2007 Tax Rate, Tax Credit and Credit Limit change to .02 1.00 .0125 effective 1-1-07
- *SANDUSKY - 2006 Credit Rate change from .50 to .00 effective 1-1-06
- *SHEFFIELD LAKE - 2006 Tax Rate is an average based on a change from .0125 to .015 effective 7-1-06
- *SOUTH EUCLID - 2006 Tax Rate change from .015 to .02 effective 1-1-06
- *TORONTO - 2006 Tax Rate change from .015 to .02 effective 1-1-06
- *UNIVERSITY HEIGHTS - 2007 Tax Rate and Tax Credit change to .025 1.00 .01 effective 1-1-07
- *WEST ELKTON - 2006 Tax Effective 1-1-06
- *WOODSTOCK - 2006 Tax Effective 7-1-06