

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THESE INSTRUCTIONS ARE TO SERVE ONLY AS GUIDELINES AND ARE SUPERSEDED BY THE APPLICABLE MUNICIPAL ORDINANCES AND RULES AND REGULATIONS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

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.

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: ADDYSTON, ASHVILLE, AVON LAKE, CAMPBELL, CEDARVILLE, FAIRBORN, FREMONT, GIRARD, JEWETT, LITHOPOLIS, LOCKLAND, MILFORD, MILFORD CENTER, OXFORD, 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):

If your social security number, name or address is 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 2007 tax to be credited towards your 2008 estimate or refunded to you by checking the appropriate box.

CHANGE OF ADDRESS:

If you have moved since January 1, 2007, 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. Do not include any school district tax that has been withheld.

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. Do not include any school district tax that has been withheld. 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 2007 estimated tax payments and enter this sum on Line 13. **Do not include payments made in 2007 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 2008 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 2007 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 2008, you must estimate your taxes and make quarterly payments. Complete Line 20A if the anticipated 2008 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. ADDYSTON, ARLINGTON HEIGHTS, ASHVILLE, AURORA, AVON LAKE, BAY VILLAGE, BEACHWOOD, BEDFORD HEIGHTS, BELLEVUE, BEREA, BETTSVILLE, BEXLEY, BRECKSVILLE, CAMPBELL, CARDINGTON, CECIL, CEDARVILLE, CENTERBURG, CHAGRIN FALLS, CIRCLEVILLE, CLAYTON, CORWIN, EAST PALESTINE, ELYRIA, FAIRPORT HARBOR, FAIRBORN, FORT JENNINGS, FREMONT, GALENA, GALION, GARFIELD HEIGHTS, GIRARD, GLENWILLOW, GRAFTON, GRANDVIEW HEIGHTS, GROVE CITY, HASKINS, HILLIARD, HUDSON, JEWETT, LAGRANGE, LAKEMORE, LITHOPOLIS, LOCKLAND, MACEDONIA, MAINEVILLE, MARTINS FERRY, MAYFIELD HEIGHTS, MECHANICSBURG, MENTOR, MIDDLEBURG HEIGHTS, MILAN, MILFORD, MILFORD CENTER, MINERVA PARK, MOGADORE, MOUNT STERLING, NEW ALBANY, NEW BLOOMINGTON, NEW FRANKLIN, NEW WATERFORD, NEWTOWN, NORTH LEWISBURG, NORTH ROYALTON, OAKWOOD VILLAGE, OBERLIN, ORANGE, OTTAWA, OXFORD, PIKETON, PLAIN CITY, 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, WILLOUGHBY, WILLOWICK, WILLSHIRE, 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 2008 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 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 have filed and paid the tax due to your workplace municipality. Proof of payment may be required. 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. 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)			
ADDYSTON	ELYRIA	MAINEVILLE	OXFORD
ARLINGTON HEIGHTS	FAIRBORN	MARTINS FERRY	PIKETON
ASHVILLE	FAIRPORT HARBOR	MAYFIELD HEIGHTS	PLAIN CITY
AURORA	FORT JENNINGS	MECHANICSBURG	POWELL
AVON LAKE	FREMONT	MENTOR	POWHATAN POINT
BAY VILLAGE	GALENA	MIDDLEBURG HEIGHTS	REYNOLDSBURG
BEACHWOOD	GALION	MILAN	RICHMOND HEIGHTS
BEDFORD HEIGHTS	GARFIELD HEIGHTS	MILFORD	RICHWOOD
BELLEVUE	GIRARD	MILFORD CENTER	RIDGEWAY
BEREA	GLENWILLOW	MINERVA PARK	RIVERSIDE
BETTSVILLE	GRAFTON	MOGADORE	SABINA
BEXLEY	GRANDVIEW HEIGHTS	MOUNT STERLING	SAINT PARIS
BRECKSVILLE	GROVE CITY	NEW ALBANY	SALINEVILLE
CAMPBELL	HASKINS	NEW BLOOMINGTON	SANDUSKY
CARDINGTON	HILLIARD	NEW FRANKLIN	SHAKER HEIGHTS
CECIL	HUDSON	NEW WATERFORD	SHAWNEE HILLS
CEDARVILLE	JEWETT	NEWTOWN	SHEFFIELD LAKE
CENTERBURG	LAGRANGE	NORTH LEWISBURG	SHERWOOD
CIRCLEVILLE	LAKEMORE	NORTH ROYALTON	SILVER LAKE
CLAYTON	LITHOPOLIS	OAKWOOD VILLAGE	SOUTH EUCLID
CORWIN	LOCKLAND	OBERLIN	SOUTH SOLON
EAST PALESTINE	MACEDONIA	ORANGE	STEUBENVILLE
		OTTAWA	STRONGSVILLE
			SUNBURY
			TONTOGANY
			TORONTO
			TWINSBURG
			UHRICHSVILLE
			UNIVERSITY HEIGHTS
			UPPER ARLINGTON
			URBANCREST
			VERMILION
			WAKEMAN
			WELLSTON
			WELLSVILLE
			WEST ELKTON
			WESTLAKE
			WESTON
			WILLOUGHBY
			WILLOWICK
			WILLSHIRE
			WINTERSVILLE
			WOODSTOCK
			WORTHINGTON
			YELLOW SPRINGS
			YOUNGSTOWN
Net Operating Loss - Schedule J, Line 27, 5 year loss carried forward exceptions			
BELLEVUE	GIRARD	MECHANICSBURG	RICHWOOD
BEXLEY	GRAFTON	MENTOR	RIVERSIDE
BOSTON HEIGHTS	GRANDVIEW HEIGHTS	NEW ALBANY	SANDUSKY
CIRCLEVILLE	GROVE CITY	NEW FRANKLIN	SHAWNEE HILLS
CORWIN	HILLIARD	NEW WATERFORD	SHEFFIELD LAKE
EAST PALESTINE	JEWETT	OBERLIN	SOUTH SOLON
FAIRBORN	LAKEMORE	PIKETON	SUNBURY
FREMONT	LITHOPOLIS	POWELL	TORONTO
GALION	MAPLE HEIGHTS	REYNOLDSBURG	TWINSBURG
			UHRICHSVILLE
			UPPER ARLINGTON
			URBANCREST
			VERMILION
			WELLSVILLE
			WILLSHIRE
			WORTHINGTON
			YELLOW SPRINGS
Rental Income - Schedule J, Line 24 - exceptions to the \$250.00 per month rental minimum			
ADDYSTON	FREMONT	LOCKLAND	OBERLIN
ARLINGTON HEIGHTS	GALION	MAINEVILLE	OTTAWA
AVON LAKE	GIRARD	MARTINS FERRY	PIKETON
BEDFORD HEIGHTS	GLENWILLOW	MECHANICSBURG	POWELL
BETTSVILLE	GRAFTON	MENTOR	POWHATAN POINT
BEXLEY	GRANDVIEW HEIGHTS	MILAN	REYNOLDSBURG
CARDINGTON	GROVE CITY	MILFORD	RIVERSIDE
CECIL	HASKINS	MILFORD CENTER	SAINT PARIS
CEDARVILLE	HILLIARD	MOGADORE	SALINEVILLE
CENTERBURG	HUDSON	MOUNT STERLING	SHAWNEE HILLS
CIRCLEVILLE	JEWETT	NEW ALBANY	SHEFFIELD LAKE
CORWIN	KIRTLAND	NEW FRANKLIN	SILVER LAKE
EAST PALESTINE	LAGRANGE	NEW WATERFORD	SOUTH SOLON
FAIRBORN	LAKEMORE	NEWTOWN	STEUBENVILLE
FAIRPORT HARBOR	LITHOPOLIS	NORTH ROYALTON	SUNBURY
			TORONTO
			TWINSBURG
			TONTOGANY
			TORONTO
			TWINSBURG
			UHRICHSVILLE
			WELLSTON
			WELLSVILLE
			WESTON
			WILLOUGHBY
			WILLOWICK
			WILLSHIRE
			WINTERSVILLE
			WOODMERE
			WORTHINGTON
			YELLOW SPRINGS
			YOUNGSTOWN
Special Exceptions for filing and/or reporting income			
ADDYSTON	FREMONT	MILFORD	REYNOLDSBURG
ASHVILLE	GARFIELD HEIGHTS	MILFORD CENTER	RIVERSIDE
AVON LAKE	GIRARD	MOGADORE	SAINT PARIS
CAMPBELL	JEWETT	OAKWOOD VILLAGE	SHEFFIELD LAKE
CARDINGTON	LITHOPOLIS	OTTAWA	SHERWOOD
CEDARVILLE	LOCKLAND	POWHATAN POINT	TONTOGANY
			VERMILION
			WESTON
			WINTERSVILLE
			YELLOW SPRINGS
			YOUNGSTOWN
Business and/or Moving Expenses			
BAY VILLAGE	GALENA	MAINEVILLE	OBERLIN
FREMONT	GRAFTON	MECHANICSBURG	OLMSTED FALLS
	MACEDONIA	MILFORD	REYNOLDSBURG
			SHAWNEE HILLS
			SUNBURY
			TWINSBURG
Lottery/Gambling			
ARLINGTON HEIGHTS	FAIRBORN	MACEDONIA	NORTH LEWISBURG
AVON	FAIRPORT HARBOR	MAINEVILLE	OBERLIN
AVON LAKE	FAIRVIEW PARK	MAPLE HEIGHTS	OLMSTED FALLS
BEACHWOOD	FREMONT	MARTINS FERRY	ORANGE
BEDFORD HEIGHTS	GALENA	MAYFIELD VILLAGE	OTTAWA
BEREA	GALION	MENTOR	OXFORD
BETTSVILLE	GARFIELD HEIGHTS	MIDDLEBURG HEIGHTS	PEPPER PIKE
BEXLEY	GIRARD	MILAN	PIKETON
BRECKSVILLE	GLENWILLOW	MILFORD	REMINDEVILLE
BROADVIEW HEIGHTS	GRAFTON	MILFORD CENTER	REYNOLDSBURG
BROOKLYN HEIGHTS	GRANDVIEW HEIGHTS	MOGADORE	RICHMOND HEIGHTS
CAMPBELL	HIGHLAND HEIGHTS	MORELAND HILLS	RIVERSIDE
CENTERBURG	HUDSON	MOUNT STERLING	SANDUSKY
CIRCLEVILLE	KIRTLAND	NEW ALBANY	SEVEN HILLS
CORWIN	LAGRANGE	NEW FRANKLIN	SHAKER HEIGHTS
EAST CLEVELAND	LOCKLAND	NEW WATERFORD	SHEFFIELD LAKE
EAST PALESTINE	LYNDHURST	NEWBURGH HEIGHTS	SHEFFIELD VILLAGE
			SHERWOOD
			SILVER LAKE
			SOUTH EUCLID
			STRONGSVILLE
			SUNBURY
			TWINSBURG
			UHRICHSVILLE
			UNIVERSITY HEIGHTS
			UPPER ARLINGTON
			WELLSTON
			WELLSVILLE
			WILLOUGHBY
			WILLOWICK
			WILLSHIRE
			WOODSTOCK
			WORTHINGTON
			YELLOW SPRINGS

RITA MEMBERS 2007 - 2008 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDIT LIMIT LINE 5B
Addyston		.01	1.00	.01
Arlington Heights		.021	1.00	.021
Ashville		.005	.00	.005
Aurora		.02	1.00	.02
* Avon	(2007)	.015	1.00	.0125
	(2008)	.0175	1.00	.015
Avon Lake		.015	1.00	.015
Bay Village		.015	1.00	.01
Beachwood		.015	1.00	.015
Bedford Heights		.02	1.00	.02
Bellevue		.015	1.00	.015
Bentleyville		.01	.25	.01
Berea		.02	1.00	.015
* Bettsville		.01	1.00	.01
Bexley		.02	.80	.02
Boston Heights		.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
Cardington		.01	1.00	.01
Cecil		.01	.50	.01
Cedarville		.01	1.00	.01
Centerburg		.01	.50	.01
Chagrin Falls		.015	.75	.015
* Circleville	(2007)	.015	.75	.015
	(2008)	.015	.50	.015
Clayton		.015	1.00	.015
Corwin		.005	1.00	.005
Cuyahoga Heights		.02	1.00	.02
East Cleveland		.02	.00	.01
East Palestine		.01	.00	.01
Elyria		.0175	1.00	.0175
Fairborn		.015	1.00	.015
Fairport Harbor		.02	1.00	.02
Fairview Park		.02	.75	.0125
Fort Jennings		.01	1.00	.01
Fremont		.015	1.00	.015
Galena		.01	.00	.01
Galion		.02	1.00	.01
Garfield Heights		.02	1.00	.02
Girard		.02	1.00	.02
Glenwillow		.02	1.00	.02
Grafton		.015	1.00	.015
Grandview Heights		.025	1.00	.02
Grove City		.02	1.00	.02
Haskins		.01	.50	.01
* Highland Heights		.02	1.00	.02
Hilliard		.02	1.00	.02
Hudson		.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
Lithopolis		.01	.00	.01
Lockland		.021	1.00	.021
Lyndhurst		.015	.50	.015
Macedonia		.02	1.00	.02
Maineville		.01	.50	.01
* Maple Heights	(2007)	.02419	.967	.02419
	(2008)	.025	1.00	.025
Martins Ferry		.0075	1.00	.0075
Mayfield Heights		.01	.50	.01
Mayfield Village		.015	1.00	.015
Mechanicsburg		.01	.00	.01
Mentor		.02	1.00	.02
* Middleburg Heights		.02	1.00	.02
Milan		.005	.00	.005
Milford		.01	.00	.01
Milford Center		.01	.50	.01

RITA MEMBERS 2007 - 2008 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDIT LIMIT LINE 5B
Minerva Park		.01	1.00	.01
Mogadore		.02	1.00	.02
Moreland Hills		.01	.00	.01
Mount Sterling		.01	.00	.01
New Albany		.02	1.00	.02
New Bloomington		.01	.50	.01
New Franklin		.01	1.00	.01
New Waterford		.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		.02	1.00	.0125
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
Oxford		.0175	1.00	.0175
Pepper Pike		.01	.50	.01
Piketon		.01	.50	.01
Plain City		.01	.00	.01
Powell		.0075	1.00	.0025
Powhatan Point		.0075	1.00	.0075
Reminderville		.015	.00	.015
Reynoldsburg		.015	1.00	.015
Richmond Heights		.02	1.00	.02
Richwood		.01	.00	.01
Ridgeway		.005	.00	.005
Riverside		.015	1.00	.015
Sabina		.01	1.00	.01
Saint Paris		.01	1.00	.01
Salineville		.01	.50	.01
Sandusky		.01	.00	.01
Seven Hills		.02	1.00	.011
Shaker Heights		.0175	.50	.01
Shawnee Hills		.02	1.00	.0175
Sheffield Lake		.015	.50	.01
Sheffield Village		.015	1.00	.015
Sherwood		.01	1.00	.01
Silver Lake		.02	1.00	.02
South Euclid		.02	.75	.01
South Solon		.01	.00	.01
Steubenville		.02	1.00	.02
Streetsboro		.01	.00	.01
Strongsville		.02	.75	.02
Sunbury		.01	.00	.01
Tontogany		.01	1.00	.01
Toronto		.02	1.00	.02
Twinsburg		.02	1.00	.02
Uhrichsville		.0175	1.00	.0175
* University Heights		.025	1.00	.01
Upper Arlington		.02	1.00	.02
Urbancrest		.02	1.00	.02
Valley View		.02	1.00	.02
Vermilion		.01	1.00	.01
Wakeman		.01	.50	.01
Wellston		.01	1.00	.01
Wellsville		.01	.00	.01
West Elkton		.01	.00	.01
Westlake		.015	1.00	.015
Weston		.01	.00	.01
Willoughby		.02	1.00	.02
Willowick		.02	.875	.02
Willshire		.01	.00	.01
Wintersville		.01	1.00	.01
Woodmere		.02	.75	.01
Woodstock		.01	.00	.01
Worthington		.02	1.00	.02
Yellow Springs		.015	1.00	.015
Youngstown		.0275	1.00	.0275

*AVON
 *BETTSVILLE
 *CIRCLEVILLE
 *HIGHLAND HEIGHTS
 *MAPLE HEIGHTS
 *MIDDLEBURG HEIGHTS
 *NORTH ROYALTON
 *UNIVERSITY HEIGHTS

2008 Tax Rate and Credit Limit change to .0175 1.00 .015 effective 1-1-08
 2007 Tax Effective 1-1-07
 2007 Tax Credit is an average based on a change from 1.00 to .50 effective 7-1-07
 2007 Tax Rate and Credit Limit change from .015 to .02 effective 1-1-07
 2007 Tax Rate, Tax Credit and Credit Limit is an average based on a change from .02 .80 .02 to .025 1.00 .025 effective 3-1-07
 2007 Tax Rate and Credit Limit change from .0175 to .02 effective 1-1-07
 2007 Tax Rate, Tax Credit and Credit Limit change to .02 1.00 .0125 effective 1-1-07
 2007 Tax Rate and Tax Credit change to .025 1.00 .01 effective 1-1-07