

SECTION A

Form with fields for Social Security Number, Spouse's Social Security Number, First Name, Spouse's First Name, Present Address, and City/State/Zip.

Form for Date of Move with fields for Present Address, Street, APT., City, State, Zip, and Old Address.

Form for Phone information with fields for Daytime and Evening numbers.

CHECK APPROPRIATE BOXES:

FILING STATUS: SINGLE, JOINT, REFUND, CREDIT 2001 TAX

IF THERE IS AN OVERPAYMENT OF 2000 TAX INDICATE YOUR CHOICE:

CHECK HERE IF YOU HAVE INCOME TO REPORT IN SCHEDULE J.

List all W-2 wages earned in 2000 and the amount of Local/City Tax withheld by your employer.

Table with 6 columns: Column 1 (Wages), Column 2 (Local/City Tax Withheld), Column 3 (Local/City Tax Withheld for Resident City), Column 4 (City Where Wages Were Earned), Column 5 (City Where You Lived When Wages Were Earned), Column 6 (Date Wages Were Earned).

MAIL BEFORE APRIL 30, 2001

SECTION B

Form with 20 numbered lines for tax calculations, including Total W-2 Wages, Total Tax Due, and Estimated Tax.

ESTIMATE

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

ATTACH CHECK OR MONEY ORDER HERE

SIGN HERE section with fields for Signature, Date, Spouse's signature, Preparer's signature, Date, Address, and Preparer's Emp. Ident. or Soc. Sec. No.

NOTE: To complete Schedules EX 18, J and K see instructions on page 7.

SCHEDULE EX 18 HOUSEHOLD MEMBERS UNDER 18 YEARS OF AGE

	FIRST NAME	INITIAL	LAST NAME IF DIFFERENT THAN PARENT	SOCIAL SECURITY NUMBER			DATE OF BIRTH			RITA USE ONLY	
							MONTH	DAY	YEAR	Y	N
1										Y	N
2										Y	N
3										Y	N
4										Y	N
5										Y	N
6										Y	N
7										Y	N
8										Y	N

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 city where a Profit/(loss) was earned in the appropriate box(es)	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	
	RESIDENCE CITY	NONTAXING CITY	OTHER TAXING CITY	OTHER TAXING CITY	OTHER TAXING CITY	ADD COLUMNS 1, 2, 3, 4 and 5	
	11	12	13	14	15		
21. From Federal SCHEDULE C Attached	21	22	23	24	25		
22. From Federal SCHEDULE E Attached	31	32	33	34	35		
23. All Other Taxable Income (or loss). Attach Schedule	41	42	43	44	45		
24. TOTAL NON-WAGE INCOME (Add Lines 21, 22, 23)							
25. LESS LOSS CARRY FORWARD	51 ()	52 ()	53 ()	54 ()	55 ()		
26. WORKPLACE INCOME (Line 24 minus Line 25)	61	62				*	
27. WORKPLACE INCOME (Line 24 minus Line 25)			63	64	65	*	
TOTAL of Column 6, carry to Line 2.							
*Column 6, Line 26 or Line 27 cannot be less than zero. If amount is less than zero, use zero.							
NOTE: If any columns on Line 27 have entries complete Line 30.						28.	

SCHEDULE K NOTE: If you have W-2 wages from which municipal tax was not withheld, complete Lines 29 and 31 only.

29. W-2 WAGES EARNED IN A TAXING MUNICIPALITY OTHER THAN UPPER ARLINGTON AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below, following instructions given on page 7.

Wages	Municipality	Tax rate (see instructions)	Tax due

Copy total tax due on Line 29. 29. _____

30. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY, ON NON W-2 INCOME REPORTED IN SCHEDULE J. Line 27 Columns 3, 4 & 5. Complete Lines below, following instructions given on page 7.

Workplace income (Line 27 Column 3, 4, & 5)	Municipality	Tax rate (see instructions)	Tax due

Copy total tax due on Line 30. 30. _____

31. Total Lines 29 and 30. Enter total on Line 31 and Line 6 Section B. 31. _____

ATTACH CITY COPY FORM W-2 FACE UP HERE

**GENERAL INSTRUCTIONS:
MUNICIPAL INCOME TAX**

We have sent you this booklet because you are on our files as an active taxpayer. Even though you may not own any additional income tax to UPPER ARLINGTON, you are required by City Ordinance to file one of the returns in this booklet.

Contained in this booklet are the FORM 37 SECTIONS A AND B and an EXEMPTION CERTIFICATE. You are required to file one of these forms with our office if DURING ANY PART OF THE TAX YEAR YOU EARNED TAXABLE INCOME, WERE 18 YEARS OLD OR OLDER; AND,

- (1) YOU LIVED IN UPPER ARLINGTON; OR
- (2) YOU WORKED IN UPPER ARLINGTON AND DID NOT HAVE 2% OF YOUR INCOME WITHHELD FOR UPPER ARLINGTON; OR
- (3) YOU CONDUCTED BUSINESS OR OWNED RENTAL PROPERTY IN UPPER ARLINGTON.

YOU MAY COMPLETE FORM 37 SECTION A ONLY IF ALL YOUR INCOME IS FROM SOURCES REPORTED ON FORM W-2 AND YOU HAVE MUNICIPAL TAX WITHHELD AT A RATE OF AT LEAST 2% FOR EACH SEPARATE INCOME (EACH W-2). Otherwise, you MUST complete FORM 37 SECTIONS A AND B.

If you are a resident of Upper Arlington and have tax due to other municipalities which are administered by the Regional Income Tax Agency (RITA), (including Bexley, Grandview Hts., Mount Gilead, Mount Sterling, New Albany, Plain City, Powell, Reynoldsburg and Shawnee Hills) you cannot use the Upper Arlington Form 37. Instead, you must file on a RITA Form 37, which can be obtained by calling (614) 538-0512, TDD (440) 526-5332, toll free 1-800-860-7482 or at www.rita.to.

If you are EXEMPT from reporting income on this form, please complete the EXEMPTION CERTIFICATE on Page 8 and return it to our office by APRIL 30. Please note that proof for your exemption is required. Acceptable proof is:

**INSTRUCTIONS FOR FILING FORM 37
SECTION A**

CHANGE OF ADDRESS:

If you have moved since January 1, 2000, print the required information in the box.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER:

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

REFUND OR CREDIT

Indicate whether you want any overpayment of 2000 tax to be credited to your account or refunded to you.

SECTION A, COLUMNS 1 THROUGH 6.

Rounding off to whole dollars is permitted. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar. List your W-2 wages in the chart. **EACH W-2 WAGE INCOME MUST BE LISTED ON A SEPARATE LINE.** COLUMN 1 contains the gross wages you earned from each of your employers. COLUMN 2 contains the total amount of city income tax which your employer withheld from your wages for your workplace city. COLUMN 3 contains the residence tax which your employer withheld from your wages. COLUMN 4 contains the name of the city where you worked to receive your wages. COLUMN 5 contains the name of the city where you lived while earning your wages. If the income was not earned evenly throughout the year, supply the from/thru dates in which that income was earned in COLUMN 6. Deduct 2106 expenses and applicable withholding from each wage for which expenses were incurred. Use Worksheet 1 on Page 7. Total Column 1, Column 2 and Column 3. Note: If 2106 expense is deducted from a wage for which UPPER ARLINGTON tax was withheld, you must use Form 10A to obtain a refund. To obtain forms, contact RITA or at www.rita.to.

If your W-2 shows tax withheld for a city, other than Upper Arlington (Column 3) and you did **not** work in that city, you must apply to that city for a refund and pay that tax to Upper Arlington.

SCHEDULE EX 18:

Complete Schedule EX 18 on the reverse side of the tax form. The instructions can be found on Page 7.

Attach W-2s on the reverse side of the form where indicated.

FOR RETIREMENT:

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

FOR RESIDENCY

1. Supply all addresses and move dates for the tax year and include a Copy of Utility Bill(s), Property Tax Stub(s), Lease(s), or Deed(s).
2. Any other documentation proving residence.

FOR UNDER 18

1. A Copy of Birth Certificate or a Copy of Drivers License.

INCOME TAX

You must report all your income regardless of the income's origin or characteristics including: wages, salaries, commissions, stock options, severance pay, other compensation including fees, sick pay, bonuses, tips, rents, profits/losses from businesses including professional associations, partnerships and Subchapter S corporations, royalties, employer supplemental unemployment benefits (subpay), and third party sick pay, YOUR CONTRIBUTIONS TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS ARE TAXABLE WHETHER OR NOT YOUR W-2 SHOWS THIS INCOME AS TAXABLE.

INCOME NOT TAXED

Income not taxed by Upper Arlington includes: interest (1099-int), dividends (1099-div), Social Security, pensions, income from Board of Elections (voting booth), worker's compensation, poor relief including state unemployment compensation, active service military pay, alimony receipts and income earned by someone younger than 18 (a minor).

SIGNATURES:

Each taxpayer must sign the tax return; if filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax return, the preparer must provide information described on the tax return.

**SECTION B INSTRUCTIONS FOR
SELECTED LINES**

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

LINE 2 – Enter on this line the total of your taxable income not on a Form W-2. This number may not be less than zero. It is calculated on Line 28 of Schedule J. Schedule J is located on the reverse side of the tax return and its instructions are located on Page 7.

LINE 4 – Multiply Line 3 by Upper Arlington's Tax Rate of 2%. If you moved, only include the income earned while a resident of Upper Arlington.

LINE 5 – Enter total tax withheld from Section A, Column 2. This amount is limited to 2% for each separate wage listed in Column 1. The 2% limit applies to net wages after deducting 2106 expenses.

LINE 6 – Enter the amount of direct payments from Line 31, Schedule K. This amount is limited to 2% for each separate income reported in Schedule J. If an offset occurs, the amount of direct payments cannot exceed 2% of the net effect of the offset.

LINE 7 – If you used Schedule J, enter the total payments made by your Partnership/S Corporation to UPPER ARLINGTON.

NOTE: If offsetting Partnership/S Corporation income with a loss, the amount on Line 7 cannot exceed the tax due on the net effect of this offset.

LINE 10 – Add your 2000 estimated tax payments and enter this sum on Line 10. Do not include payments made in 2000 for a previous year's taxes.

LINE 11 – Enter any credit from the prior year.

AMOUNTS FOR LINES 10 AND 11 CAN BE VERIFIED BY CALLING (614) 538-0512, TDD (440) 526-5332, OR TOLL FREE 1-800-860-7482.

CHANGE OF RESIDENCE

If you moved during the tax year, your Upper Arlington income taxes will be prorated based on the portion of the year spent in Upper Arlington.

TAX REFUNDS

REFUNDS OF TAXES WITHHELD FOR UPPER ARLINGTON FROM YOUR WAGES AS SHOWN ON FORM W-2 MUST BE APPLIED FOR ON AN APPLICATION FOR MUNICIPAL TAX REFUND FORM 10A. Use a Form 10A to obtain a refund of excessive payroll withholdings (including tax withheld for a person under 18 years of age) or for Federal Income Tax Form 2106 business expenses. Refunds received from your work city may effect the tax due to your resident city. Obtain forms at www.rita.to.

An overpayment of estimated tax will be credited or, if you choose, refunded by filing Form 37. Please indicate your preference by checking the appropriate box in Section A.

For taxpayers who do not work in Upper Arlington: **CREDIT LIMIT AND CREDIT RATE**

Upper Arlington's Credit Limit of 2% is the maximum amount of workplace income tax of which you may take credit toward reducing your residence income tax liability. This is regardless of the amount that may have been withheld from your income. The maximum amount of tax actually paid to your workplace for which you may take credit equals the Credit Limit times your taxable income.

Multiply that figure (maximum amount of work tax that may be used as a credit) by Upper Arlington's 100% Tax Credit. This amount equals the credit allowed by Upper Arlington for tax paid elsewhere.

IF YOU HAVE ANY QUESTIONS, (614) 538-0512, OR TOLL FREE 1-800-860-7482 FOR TDD, (400) 526-5332. ADDITIONAL FORMS CAN BE OBTAINED AT WWW.RITA.TO

LINE 13 – If Line 9 is greater than Line 12, subtract Line 12 from Line 9. Enter the difference on Line 13. This balance must be paid when you file this return. Additionally, you must pay at least one fourth of your 2001 tax liability if you expect to owe more than \$100.00 for 2001. See instructions for Line 17.

LINE 14 – If Line 12 is greater than Line 9, subtract Line 9 from Line 12. Enter the difference on Line 14. This is your 2000 overpayment.

LINE 14 MAY NOT BE SPLIT BETWEEN REFUND AND CREDIT.

LINE 15 – If there is an overpayment on Line 14 and you want that overpayment credited to your account, enter the full amount from Line 14.

LINE 16 – If there is an overpayment on Line 14 and you want that overpayment refunded to you, enter the full amount from Line 14.

NOTE: ALSO BE SURE TO MAKE YOUR CHOICE OF CREDIT OR REFUND IN THE APPROPRIATE BOX LOCATED BELOW THE MOVE INFORMATION ON THE FRONT OF FORM 37.

LINE 17 – IF YOU REASONABLY ANTICIPATE OWING UPPER ARLINGTON INCOME TAX OF MORE THAN \$100.00 IN 2001, YOU MUST COMPLETE LINE 17 AND MAKE QUARTERLY PAYMENTS TOWARD YOUR 2001 ESTIMATED TAXES. You may use the amount from Line 9 as your estimate. Otherwise, you must complete WORKSHEET 2 on Page 8.

LINE 18 – Enter the amount from Line 17 or 1/4 of Line 17.

Due dates for estimated payments are April 30, July 31, October 31, and January 31.

PENALTY AND INTEREST ON UNPAID TAXES:

In accordance with law, penalty and interest will be charged for failing to file a return and to pay taxes, including estimated taxes when they are due.

If your estimated payments are not 80% of the tax due or are not equal to or greater than your prior year's tax liability you will be subject to penalty and interest assessment. (Note: Prior year tax of zero or a loss will not prevent penalty.)

SCHEDULE EX 18 INSTRUCTIONS

HOUSEHOLD MEMBERS UNDER 18 YEARS OF AGE: If the information is pre-printed on your form, please check for accuracy. Draw a line through any incorrect information and make the necessary changes.

If the information is not pre-printed on your form, please complete Schedule EX 18. For each household member under 18 years of age, provide all requested information including first name and initial (last name only if different than parent's), social security number and date of birth. If more space is needed, attach a separate sheet. Attach a copy of the individual's birth certificate or drivers license for age verification.

SCHEDULE J (NON - W-2) INCOME INSTRUCTIONS

WHAT CONSTITUTES NET PROFITS: Net Profits shall be determined on the basis of the information used for Federal Income Tax purposes, adjusted to the requirements of the Upper Arlington Ordinance. 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 OPERATING LOSS: The portion of a net operating loss sustained in any taxable year, allocable to the City of Upper Arlington, may be applied against the taxable income of succeeding tax years, until exhausted, but in no event for more than three (3) taxable years immediately following the year in which the loss occurred. Beginning with tax year 1999 a net operating loss may not be carried forward. No portion of the net operating loss may be carried back to any prior year. The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two (2) or more taxable business activities to be included

in the same return, the net loss of one (1) unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits.

LINE 21 – List all income from Federal Schedule C, making sure to put the amount earned in each city in the proper column.

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

LINE 22 – List all income from Federal Schedule E, making sure to put the amount earned in each city in the proper column. Attach Federal Schedule E. Be sure to enter your Federal Identification Number on the Federal Schedule E.

INCOME FROM RENTS – A person having rental property within Upper Arlington, who is receiving gross monthly rentals in excess of \$250.00 per month from any and all properties within that city, is considered to be engaged in a business activity and the net income is subject to the tax whether or not you are an Upper Arlington resident. You must also report rental activity that results in a net loss.

In addition, owners of rental property who are residents of Upper Arlington are subject to the tax on the net income of such rentals (Line 22, Column 1, if located in Upper Arlington or Line 22, Columns 2-5 if located outside Upper Arlington) provided their total gross rental is in excess of \$250.00 per month regardless of the location of the real property owned.

LINE 23 – List all other Non - W-2 Income, making sure to put the amount earned in each city 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; partnerships, fees, and ordinary gains and losses as reported on Federal Form 4797.

LINE 25 – If a loss carry forward is applicable, place that amount on this line; but remember a net operating loss can only offset a gain in the same city. A combined net operating loss in computing residence tax can be taken only on Line 26 of Schedule J. No portion of a net operating loss shall be carried back against net profits of any prior year.

LINE 26 – Subtract Line 25 from Line 24 and enter results on line 26. Place the total of Line 26 figures in Column 6. The total cannot be less than zero. If it is a negative figure, use zero.

LINE 27 – Subtract Line 25 from Line 24 and enter results on Line 27. Place the total of Line 27 figures in Column 6. The total cannot be less than zero. If it is a negative figure, use zero.

LINE 28 – Total Column 6 figures and enter result on Line 28 and on Line 2 of Section B, Form 37.

SCHEDULE K INSTRUCTIONS

LINE 29 – Multiply W-2 wages earned in a taxing municipality other than Upper Arlington from which no municipal tax was withheld by the tax rate of that municipality. Place this amount on Line 29. Proof of payment may be required. To find the tax rate of a municipality, you can ask your employer or the city hall of that municipality.

LINE 30 – Skip this line if you did not complete Schedule J. Otherwise, multiply Line 27, 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.

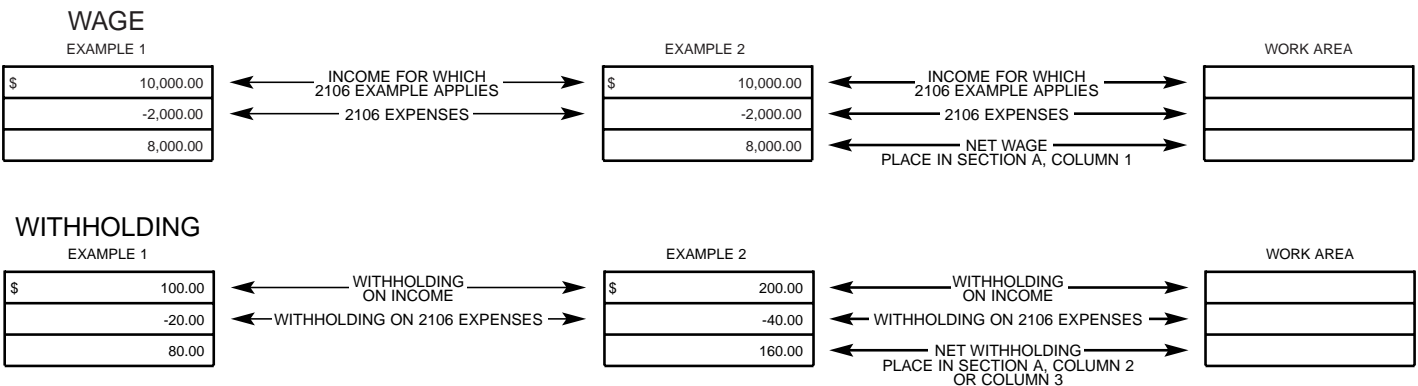
LINE 31 – Add Lines 29 and 30. Enter the total on Line 31 and on Line 6, Section B.

WORKSHEET 1 — 2106 BUSINESS EXPENSE WORKSHEET

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

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

Example 2 (If you worked in a municipality taxing 2%): You had \$200.00 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 2% of the \$2,000.00 in expenses being claimed.



WORKSHEET 2 – ESTIMATED TAX COMPUTATION

Either use Line 9 Form 37 as your estimate for 2001 or complete the following worksheet.

- 1. Estimate your total taxable income for 2001 (Pro-rate if part year resident) 1. _____
- 2. Multiply Line 1 by 2% and enter result on Line 2 2. _____
- 3. Tax expected to be withheld or paid to other than Upper Arlington 3. _____
- 4. Tax expected to be withheld for Upper Arlington (if you work in Upper Arlington) 4. _____
- 5. Add Lines 3 and 4 5. _____
- 6. Total Estimated Tax (subtract Line 5 from Line 2). Place this amount on Line 17. Section B Form 37 6. _____

INDIVIDUAL DECLARATION OF EXEMPTION

See Instructions on Page 2

I AM NOT REPORTING TAXABLE INCOME BECAUSE:

(SIGN BELOW)

- 1. I had **NO TAXABLE INCOME** for the entire tax year of 2000 (Check This Box) 1
- 2. I was a member of the **ARMED FORCES** of the United States and had no other taxable income for all of tax year 2000. (This does not include civilians employed by the military) (Check This Box) 2
- * 3. I was **UNDER 18** years of age for the entire year of 2000 Date of Birth:

MO	DAY	YR

 3
- * 4. I am a **RETIRED** individual receiving only pension, social security interest or dividend income for all of 2000 Date Retired:

MO	DAY	YR

 4
- * 5. Prior to January 1, 2000, I **MOVED** from Upper Arlington Date of Move:

MO	DAY	YR

 5
 Previous Address _____

Street # and Name
City
State
Zip
- 6. Taxpayer is **DECEASED** Date of Death:

MO	DAY	YR

 6
- 7. I am **FILING JOINTLY** with spouse Whose name is: _____ 7
 Spouse's Social Security Number

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 8

* Proof requested, see Page 2

I declare the information supplied above to be true, correct, and complete

SIGN HERE	<div style="position: absolute; top: -10px; left: 50%; transform: translate(-50%, -50%);">Your Signature</div>	<div style="position: absolute; top: -10px; left: 50%; transform: translate(-50%, -50%);">Date</div>	<div style="position: absolute; top: -10px; left: 50%; transform: translate(-50%, -50%);">Home Phone</div>
	<div style="position: absolute; top: -10px; left: 50%; transform: translate(-50%, -50%);">Spouse's Signature</div>	<div style="position: absolute; top: -10px; left: 50%; transform: translate(-50%, -50%);">Business Phone</div>	