

SCHEDULE EX 18 HOUSEHOLD MEMBERS UNDER 18 YEARS OF AGE

NOTE: To complete Schedule EX18, see instructions on page 2.

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

2002 INDIVIDUAL DECLARATION OF EXEMPTION - See Instructions on Page 2



Form 37EZB

Social Security Number
 - -

Spouse's Social Security Number
 - -

First Name

I Last Name

Spouse First Name

I Last Name

Present Address

Apt #

City

State

Zip Code

I AM NOT REPORTING TAXABLE INCOME BECAUSE:

1. I had **NO TAXABLE INCOME** for the entire tax year of 2002 (Check This Box) 1

2. I was a member of the **ARMED FORCES** of the United States and had no other taxable income for all of tax year 2002. (This does not include civilians employed by the military) (Check This Box) 2

* 3. I was **UNDER 18** years of age for the entire year of 2002.(See special notes on page 2) Date of Birth: 3
MO. DAY YR.

* 4. I am a **RETIRED** individual receiving only pension, social security, interest or dividend income for all of 2002 Date Retired: 4
MO. DAY YR.

* 5. Prior to January 1, 2002, I **MOVED** from the 102 cities of which RITA is the tax collection agency Date of Move: 5
MO. DAY YR.

Previous Address _____
Address City State Zip Code

6. Taxpayer is **DECEASED** Date of Death: 6
MO. DAY YR.

7. I am **FILING JOINTLY** with spouse Whose name is: 7

Spouse's Social Security Number: - - 8

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

I declare the information to be true, correct and complete

**S
I
G
N
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Signature _____ Date _____

Spouse's Signature _____

DAYTIME PHONE: - -

EVENING - -

**2002 FORM 37-EZ INSTRUCTIONS
- MAIL EARLY -
MAIL BEFORE MARCH 31, 2003**

Request Forms/General Information
(440) 526-0900
www.ritaohio.com

Taxpayer Assistance/Tax Information
(440) 526-0900
(614) 538-0512 Columbus Local

TDD Only
(440) 526-5332

Toll Free
1-800-860-RITA

GENERAL INSTRUCTIONS FORM 37-EZ

These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations.

Our records indicate that this is the proper form for you to file. Approximately 65% of all RITA taxpayers will be able to use **FORM 37-EZ** this year.

If you want RITA to calculate your taxes, complete Section A, attach your W-2 form(s) and mail your completed return in the enclosed envelope as soon as possible or by April 30, 2003. (Bexley, Galena, Martins Ferry, Marysville, Milford Ctr., Mt. Gilead, Mt. Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville and Toronto - April 15th) If you owe tax, RITA will bill you.

If you are still in need of assistance after reading the instructions, call our office. One of our auditors will assist you.

WHERE TO FILE: You may either mail your completed return to P.O. Box 89474, Cleveland, OH 44101-6474, or deliver it to RITA, 10107 Brecksville Road, Brecksville, OH 44141 or your local city hall.

WHO MUST FILE: Any individual eighteen (18) years old and over must file a RITA individual tax return if you:

- 1) Live in a RITA municipality; 2) Work in a RITA municipality and municipal tax is not withheld; 3) Conduct business in a RITA municipality; or, 4) Own rental property in a RITA municipality and charge gross monthly rentals exceeding \$250.00; in Hudson - \$450.00; in Arlington Hts., Avon Lake, Bedford Hts., Glenwillow, Hunting Valley, Kirtland, North Royalton and Willowick - \$125.00; in Milan - \$500.00; in Fairport Harbor, Mogadore, Oberlin, Ottawa, Plymouth, Riverside, South Solon, Steubenville, Toronto, Vermilion and Wellston - \$100.00; and, in Bexley, Grandview Hts., Lakemore, Lockland, Marysville, Milford Ctr., Mt. Gilead, Mt. Sterling, New Albany, Newtown, Powell, Reynoldsburg, St. Paris, Shawnee Hills, Wintersville and Worthington - no minimum. (For South Solon if more than one Rental, and for Ottawa if a rooming house [more than 5 rooms rented] - no minimum.)

IF YOU HAVE TAXABLE INCOME OTHER THAN W-2 INCOME OR ARE FILING ON EXTENSION, YOU MUST FILE A LONG FORM 37. CONTACT THE RITA OFFICE TO REQUEST THE LONG FORM 37 OR FORMS CAN BE OBTAINED AT WWW.RITA.OHIO.COM.

TAXABLE INCOME: All income from sources listed below whether received as cash or other property must be reported. This **INCLUDES** income earned outside the State of Ohio.

Taxable income includes, but is not limited to wages, salaries, bonuses, commissions, stock options, severance pay, fees, tips, profits and/or losses from businesses, professions, partnerships and S corporations, rents and lottery/gambling winnings to the extent they are taxable as provided by local ordinance, royalties, employer supplemental unemployment benefits (SUB pay), and employee contributions to retirement plans excludable as compensation by the Federal or State Government. **YOU MUST PAY MUNICIPAL TAX ON YOUR CONTRIBUTIONS TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS WHETHER OR NOT YOUR FORM W-2 SHOWS THIS INCOME AS TAXABLE.**

INCOME NOT TAXABLE: Do not report interest (1099-int), dividends (1099-div), pensions, workers compensation, Social Security, poor relief, state unemployment compensation, active service and reserve military pay and income earned by an individual under eighteen (18) years of age. (For exceptions to the under 18 yrs. of age exemption, see special notes.) **IF YOU TURNED 18 DURING 2002, YOU PAY TAX ONLY ON THAT INCOME EARNED AFTER TURNING 18.**

REFUNDS: Refunds of taxes withheld for a RITA MUNICIPALITY from your wages as shown on Form W-2 **MUST** be applied for on an Application for Municipal Tax Refund Form 10A. **USE A FORM 10A TO OBTAIN A REFUND OF EXCESSIVE PAYROLL WITHHOLDING (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 AFFECT THE TAX DUE TO YOUR RESIDENT CITY. FORMS CAN BE OBTAINED AT WWW.RITA.OHIO.COM.**

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 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.

IF YOU ARE EXEMPT FROM REPORTING INCOME: Complete the appropriate line(s) on the back of this return and attach proof for your exemption. Acceptable proof is:

FOR RETIREMENT:

- 1) A copy of your federal return. If you are not required to file a Federal Return, 1099-R 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 the utility bill(s), property tax stub(s), lease(s), or deed(s); or
- 2) Any other documentation proving residence.

FOR UNDER 18:

- 1) A copy of birth certificate or driver's license.

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

SPECIAL NOTES

- 1) Residents of **GARFIELD HEIGHTS** who are 62 years of age and older are entitled to a wage exemption.
- 2) Residents of **LAKEWOOD** who attend an accredited college or university on a full-time basis and do not reside within the city more than 16 weeks during the year may be exempt from paying **LAKEWOOD** residence tax.
- 3) Personal earnings of any person who is a full-time high school or undergraduate college student working within the State of Ohio during the taxable year for which period they are residents of the Village of **OAKWOOD** may be exempt from paying residence tax.
- 4) **MOGADORE** taxpayers who are full-time, post secondary education program students may be eligible for a tax credit.
- 5) Any **LOCKLAND** taxpayer who is 65 years of age or older on December 21, of the taxable year and has gross taxable income of \$1,200.00 or less is exempt. An exemption certificate must be filed.
- 6) Income of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage is not taxable for the city of **REYNOLDSBURG**. An exemption certificate must be filed. For **MARYSVILLE AND MILFORD CTR.**, the first \$1,000.00 earned is exempt.
- 7) Federal Form 2106 business expenses and Federal Form 3903 moving expenses are not allowed for **OLMSTED FALLS** and **SHAWNEE HILLS** taxpayers. For **MAINEVILLE AND MARYSVILLE**, 2106 expenses are limited to the amount deductible for federal tax purposes. For **BAY VILLAGE**, 2106 expenses are limited to the amount deductible for federal tax purposes and 3903 expenses are not allowed. For **GALENA** and **SUNBURY**, Schedule A deductions are not allowed and moving expense reimbursements are taxable. For **REYNOLDSBURG**, 3903 moving expenses are not allowed.
- 8) Quarterly payments of estimated tax must be made regardless of the anticipated amount owed for **ARLINGTON HTS., ASHVILLE, BEACHWOOD, FAIRPORT HARBOR, HUNTING VALLEY, LOCKLAND, MARYSVILLE, MILAN, MILFORD CTR., MT. STERLING, NEWTOWN, NORTH LEWISBURG, OBERLIN, PLYMOUTH, RICHWOOD, RIDGEWAY, SABINA, SHAWNEE HILLS, SOUTH SOLON, TORONTO, VERMILION, WAKEMAN and WINTERSVILLE**; for **AVON LAKE** and **SANDUSKY** if anticipated amount is at least \$40.00; for **AURORA, BAY VILLAGE, BERA, GALENA, GLENWILLOW, HUDSON, MAYFIELD HTS., MIDDLEBURG HTS., MT. GILEAD, NEW ALBANY, NORTH ROYALTON, OAKWOOD, POWELL, SHAKER HTS., STRONGSVILLE, SUNBURY, UNIVERSITY HTS., WELLSTON and WILLOWICK** if over \$50.00; for **BRECKSVILLE** if over \$75.00; for **BEDFORD HTS., CENTERBURG, ELYRIA, FORT JENNINGS, GRANDVIEW HTS., LAKEWOOD, MAINEVILLE, OTTAWA, REYNOLDSBURG, RIVERSIDE, ST. PARIS, SILVER LAKE, STEUBENVILLE, UPPER ARLINGTON, WESTLAKE and WORTHINGTON** if at least \$100.00; and, for **BEXLEY** if at least \$200.00. For all other RITA municipalities, the minimum is \$10.00. (Note: Hunting Valley residents an estimate for 2003 is not required.)
- 9) The under 18 exemption does not apply to **LOCKLAND, NEWTOWN, RIVERSIDE, ST. PARIS** and **WINTERSVILLE** taxpayers. For **ARLINGTON HTS.** and **AVON LAKE**, this exemption applies to individuals under 16 years of age; for **MILFORD CTR.**, students under 19 years of age; and, for **OTTAWA** under 19 years of age and earning no more than \$600.00/yr.

HERE'S HOW TO FILL IN FORM 37-EZ

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER:

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

CHANGE OF ADDRESS:

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

AMENDED RETURNS:

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

REFUND OR CREDIT:

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

- **Row 1** is for wages. On these lines you must separately list:
 - a. All employee compensations paid to you by your employer(s) during 2002.
 - b. Tips not reported by your employer.
 - c. Wages you received not included on a W-2 form.
 - d. Employee contributions to retirement plans excludable as compensation by the Federal or State Government.
- **Row 2** is for the local/city tax already withheld by your employer(s). For each income amount reported in Row 1, a withholding amount should be placed on the same line as that income in Row 2. If no city income tax was withheld, place a -0- in Row 2 next to those wages.
- **Row 3** is for the local/city tax withheld by your employer for your residence city.
- **Row 4** is the place to enter the city in which your wages were earned. For each income amount reported in Row 1, print the city name where you worked on the same line as that income in Row 4.
- **Row 5** is the place to print your actual city of residence when the wages were earned.
- **Row 6** should be completed if the income was not earned evenly throughout the year. Supply the from/thru dates in which that income was earned.
- **Sign and Date Your Return and Make Sure The Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return.
- **Attach copy of each W-2, wage statement or 2106 Form and any other supporting documents to the front of the return.**

SCHEDULE EX 18 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 this 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. (Include last name only if different than parents.) If more space is needed, attach a separate sheet. Attach a copy of the individuals birth certificate or drivers license for age verification.

Payment of Taxes: By using Form 37-EZ RITA will compute your 2002 tax and, when required by ordinance, your 2003 estimated tax. A bill will be sent to you if you owe taxes. **Since RITA is computing your tax, do not enclose any payment with this Return.**

COPIES OF ALL W-2s, 1099s AND APPROPRIATE FEDERAL SCHEDULES MUST BE SUBMITTED WITH YOUR RETURN AS VERIFICATION OF AMOUNTS STATED THEREIN. FAILURE TO ATTACH PROPER VERIFICATION OF THE AMOUNTS STATED ON THE RETURN OR TO PROVIDE RELEVANT DOCUMENTATION UPON REQUEST MAY AFFECT AMOUNTS OF TAXABLE INCOME AND/OR ALLOWABLE CREDIT.