

2003

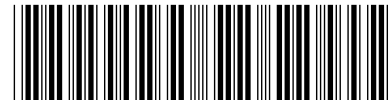
REGIONAL INCOME TAX AGENCY
INDIVIDUAL INCOME TAX RETURN
P.O. Box 89474 Cleveland, Ohio 44101-6474

FORM 37

PHONE: CLEVELAND LOCAL (440) 526-0900
COLUMBUS LOCAL (614) 538-0512
TDD (440) 526-5332
TOLL FREE 1-800-860-7482
OBTAIN FORMS AT WWW.RITAOHIO.COM

IF YOU ARE FILING AN AMENDED RETURN, CHECK HERE

Form fields for Social Security Number, Spouse's Social Security Number, IF YOU'VE OVERPAID, INDICATE YOUR CHOICE (Refund, Credit), INDICATE FILING STATUS BELOW (Single, Joint), First Name, M. I., Last Name, Spouse's First Name, M. I., Last Name, Address Number, Street Name, Apt. #, City, State, Zip Code, Daytime Phone, Evening Phone.



FORM37F03A

IF YOU MOVED DURING THE YEAR, CHECK THIS BOX AND INDICATE YOUR CHANGE OF ADDRESS BELOW

DATE OF MOVE
Month Day Year

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

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

SECTION A

List all W-2 wages earned in 2003 and the amount of Local/City Tax withheld by your Employer(s). Indicate in column 4 the city in which you or your spouse worked even if it is different than what is shown on your W-2 form.

ATTACH CHECK OR MONEY ORDER HERE

Table with 6 columns: COLUMN 1-WAGES LIST EACH W-2 SEPARATELY, COLUMN 2-LOCAL/CITY TAX WITHHELD FOR WORKPLACE CITY, 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 (FROM DATE MM DD, THROUGH DATE MM DD). Rows include data for wages and taxes, and summary rows at the bottom.

SIGNATURE

DATE

SPOUSE'S SIGNATURE

DATE

Preparer's Signature(Other Than Taxpayer)

DATE

ADDRESS

ID NUMBER

THE ABOVE SIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2003.



FORM37F03B

Section B

1. a. Total W-2 Wages (From Section A, Column 1)	1a	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
b. Total Schedule J Income (From Line 31) (Cannot be less than zero)	1b	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
2. Total of all Taxable Income (Add lines 1a and 1b)	2	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
3. Multiply Line 2 by Tax Rate of residence city	3	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
4. a. Tax withheld for all cities other than your residence city	4a	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
b. Direct Payments (From line 35)	4b	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
5. a. Add lines 4a and 4b	5a	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
b. Complete Worksheet 2 – enter total on line 5b Credit Limit for your residence city (SEE INSTRUCTIONS)	5b	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
c. Enter the amount From Line 5a or 5b whichever is less	5c	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
6. Multiply Line 5c by Tax Credit of residence city	6	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
7. a. Tax withheld for your residence city (SEE INSTRUCTIONS)	7a	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
b. Tax paid by your Partnership/S Corporation to any RITA MUNICIPALITY	7b	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
8. Total credits allowable. (Add Lines 6, 7a and 7b)	8	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
9. Subtract Line 8 from Line 3	9	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
10. Tax on non withheld wages (from Line 32, Schedule K)	10	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
11. Tax on Schedule J Income (from Line 36, Schedule K)	11	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
12. TOTAL TAX DUE RITA (Add lines 9, 10, and 11. Cannot be less than zero.) TOTAL DUE	12	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
13. 2003 Estimated Tax payments made to RITA	13	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
14. Credit carried forward from 2002	14	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
15. TOTAL CREDITS (Add Lines 13 and 14)	15	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
16. If Line 15 is LESS than Line 12, enter the difference, which is the 2003 BALANCE DUE. If you owe less than \$1.00 (For Bedford Hts. \$5.00), you do not have to pay this amount.	16	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
17. If Line 15 is GREATER than 12, enter the OVERPAYMENT (may not be split between credit & refund)	17	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
18. Amount to be CREDITED	18	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
19. Amount to be REFUNDED	19	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
20a. Enter 2003 Estimated Tax in Full (see instructions) ESTIMATE	20a	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
20b. Enter full estimate (line 20a) or first quarter 2004 estimate (1/4 of Line 20a)	20b	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
21. Subtract Line 18 from Line 20b	21	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00
22. TOTAL DUE by April 30, 2004 (Bexley, Galena, Martins Ferry, Marysville, Milan, Milford Center, Mount Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville and Toronto – April 15) Add Lines 16 and 21	22	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.00

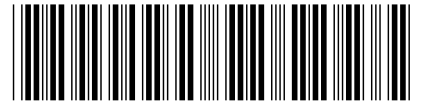
Skip Lines 10 & 11 unless Schedule K was used

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.

NOTE: IF LINE 20a IS LEFT BLANK, RITA WILL CALCULATE AN ESTIMATE FOR YOU.

ATTACH CITY COPY OF W-2 FORM HERE

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



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 RESIDENCE CITY	COLUMN 2 NONTAXING CITY	COLUMN 3 RITA CITY OF	COLUMN 4 RITA CITY OF	COLUMN 5 TAXED BY A NON-RITA CITY	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	11	12	13	14	15	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	
From Federal 24. SCHEDULE E Attached	31	32	33	34	35	
All Other Taxable Income 25. (or loss). Attach Schedule	41	42	43	44	45	
TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25)						
LESS LOSS CARRY FORWARD 27. FORWARD	51 ()	52 ()	53 ()	54 ()	55 ()	
WORKPLACE INCOME 28. (Line 26 minus Line 27)	61	62				
WORKPLACE INCOME 29. (Line 26 minus Line 27)			63	64	65	
MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.

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

TOTAL of Column 6, carry to Line 1b. 31.

SCHEDULE K See instructions on page 7. If additional space is needed, use separate sheet.

32. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

Wages	Municipality	Tax rate (see instructions)	Tax due

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

32. _____

33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

Wages	Municipality	Tax rate (see instructions)	Tax due

Copy total tax due onto Line 33

33. _____

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

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

Copy total tax due onto Line 34

34. _____

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

35. _____

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

36. _____

ATTACH CITY COPY FORM W-2 FACE UP HERE

Worksheet 1: 2106 BUSINESS EXPENSE WORKSHEET

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

1) Wages

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

2) Withholding

- Example 1:** (If you worked in a municipality taxing 1%): As an outside salesman you had \$100.00 withheld for municipal income tax from your wage of \$10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal tax withheld by 1% of the \$2,000.00 in expenses being claimed.
- Example 2:** (If you worked in a municipality taxing 1 1/2%): You had \$150.00 withheld for municipal income tax from your wage of \$10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal income tax withheld by 1 1/2% of the \$2,000.00 in expenses being claimed.
- If you worked in a RITA MUNICIPALITY and the withholding was paid to RITA, see TAX REFUNDS on Page 1 in order to obtain refund.

WAGE

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

WITHHOLDING

EXAMPLE 1	WITHHOLDING ON INCOME	EXAMPLE 2	WITHHOLDING ON INCOME	WORK AREA
\$ 100.00	←	\$ 150.00	←	
-20.00	← WITHHOLDING ON 2106 EXPENSES →	-30.00	← WITHHOLDING ON 2106 EXPENSES →	
80.00		120.00	← PLACE IN SECTION A COLUMN 2 →	

Worksheet 2: CREDIT LIMIT COMPUTATION (LINE 5B)

- List each income earned outside your residence city from Section A, Column 1 and Schedule J, Line 29 on a separate line.
- Multiply each income by the CREDIT LIMIT of your residence city (from Tax Table, page 6). Place the product in COLUMN A.
- List the amount of workplace tax actually withheld by your employer or paid by you for each wage in COLUMN B.
- Compare each amount in COLUMN A to its corresponding amount in COLUMN B. Place the lower of the two in COLUMN C. This is the maximum amount of workplace tax for which your residence city will give you credit.
- Place the total from COLUMN C onto LINE 5b, Section B on Form 37.

For these examples, the taxpayer resides in a municipality that has a credit limit of .015.

Example	Wages		Credit Limit		A	B WORKPLACE TAX WITHHELD/PAID	C LOWER OF COLUMN A OR B
Example a - Wages earned in a non-taxing municipality	\$10,000.00	x	.015	=	\$150.00	\$0	\$ 0
Example b - Wages earned in a .01 workplace municipality	\$10,000.00	x	.015	=	\$150.00	\$100.00	\$100.00
Example c - Wages earned in a .02 workplace municipality	\$10,000.00	x	.015	=	\$150.00	\$200.00	\$150.00
TOTAL							\$250.00

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

NOTE: If you are able to offset non-wage income with a loss, the amount on Line 5(b) cannot exceed the net effect of the offset times the credit limit of your city of residence.

Total _____

Worksheet 3: ESTIMATED TAX COMPUTATION

Either use Line 12 Form 37 as your estimate for 2003 or complete the following worksheet.

IF YOU ARE NOT A RESIDENT OF A RITA MUNICIPALITY, SKIP TO LINE 9.

TAX RATES, CREDITS, AND CREDIT LIMITS CAN BE FOUND IN TAX TABLE, PAGE 6.

- | | |
|--|----------|
| 1. Estimate your total taxable income for 2004 (Pro-rate if part year resident) | 1. _____ |
| 2. Multiply Line 1 by Residence municipality TAX RATE and enter result on Line 2 | 2. _____ |
| 3. Tax expected to be withheld or paid to other than your residence municipality. | 3. _____ |
| 4. Multiply each separate income earned outside your residence municipality in another taxing area by the CREDIT LIMIT of your residence municipality - Enter Total. | 4. _____ |
| 5. Multiply Line 3 or 4, whichever is less, by the TAX CREDIT of your residence municipality. | 5. _____ |
| 6. Tax expected to be withheld for residence municipality | 6. _____ |
| 7. Add Lines 5 and 6. | 7. _____ |
| 8. Subtract Line 7 from Line 2. | 8. _____ |

NON-WITHHELD SECTION

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