

**IF YOU WANT RITA TO CALCULATE YOUR TAXES, COMPLETE FORM 37EZ
- MAIL EARLY -**

MAIL BEFORE MARCH 31, 2004

For a list of RITA municipalities, see Form 37EZ, page 2.

INSTRUCTIONS FOR FORM 37EZ

These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations.

If you want RITA to calculate your taxes, complete Form 37EZ, attach your W-2 form(s) and mail your completed return in the enclosed envelope as soon as possible or 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 15th).

WHO MUST FILE: Any individual eighteen (18) and over if you:

- Live in a RITA municipality
- Work in a RITA municipality and municipal tax is not properly withheld
- Conduct business in a RITA municipality
- Own rental property in a RITA municipality

If you have taxable income other than W-2 income or are filing an extension, you must file a Form 37. Contact the RITA office to request a Form 37 or forms can be obtained at www.ritaohio.com.

ARE YOU EXEMPT: See Declaration of Exemption and special notes for a list of possible exemptions.

If EXEMPT:

- Check exemption box (Form 37EZ, page 3)
- Complete declaration of exemption (Form 37EZ, page 4)
- Attach proof of exemption

TAXABLE INCOME: 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 and lottery/gambling winnings to the extent they are taxable as provided by ordinance, profits/losses from businesses including professional associations, partnerships and Subchapter S corporations, royalties and employer supplemental unemployment benefits (subpay). **YOUR CONTRIBUTION TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS ARE TAXABLE WHETHER OR NOT YOUR FORM W-2 SHOWS THIS INCOME AS TAXABLE.**

NON-TAXABLE INCOME: Income not taxed by cities 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. (For exceptions to the under 18 years of age exemption, see special notes.)

IF YOU ARE REQUESTING A REFUND:

- FOR ESTIMATED PAYMENTS: complete Form 37EZ, Form 37A, 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 1-800-860-7482.

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 moved during 2003 check the box on page 3 and enter your new address on page 4.

AMENDED RETURNS:

If you are filing an amended return, indicate the correct information on Form 37EZ and note on the return that it is amended.

SECTION A – WAGE INFORMATION:

*** List each W-2 separately, only one W-2 per row ***

- o **Column 1 - Wages**
 - A. All employee compensations paid to you by your employer(s) during 2003.
 - 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
- o **Column 2 - Enter local/city tax withheld by your employer(s) for municipality where you worked**
- o **Column 3 - Enter local/city tax withheld by your employer(s) for municipality where you lived**
- o **Column 4 - Enter city where your wages were earned**
- o **Column 5 - Enter city of residence during the period when the wages were earned.**
- o **Column 6 - Complete only if the income was not earned over a twelve month period. Supply the from/thru dates in which that income was earned.**

Signature: Sign and date your return. It is not considered a return unless you sign it. Both you and your spouse must sign joint return.

Documentation: Copies of all W-2's, must be submitted with your return as verification of amounts stated herein. 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.

PAYMENT: Do not enclose payment with this return. A bill will be sent to you if taxes are due now or for 2004 estimated payments, when required by ordinance. If you would like to verify your tax due please use our **Auto Calculate Form 37 at www.ritaohio.com**

PENALTY AND INTEREST: In accordance with law, penalty and interest will be charged for failing to file a return and to pay taxes, including estimated taxes when 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.

SPECIAL NOTES:

ARLINGTON HEIGHTS

- Individuals under 16 years of age are exempt

AVON LAKE

- Individuals under 16 years of age are exempt

GARFIELD HEIGHTS

- Individuals 62 years of age and older are entitled to a wage exemption

LAKEWOOD

- Full-time college students who do not reside within the city more than 16 weeks per year are exempt

LOCKLAND

- Under 18 exemption does not apply

- Individuals 65 years of age or older on December 21, 2003 with gross taxable income of \$1,200.00 or less are exempt

MARYSVILLE

- The first \$1,000.00 of income earned by the mentally retarded or developmentally disabled while working for less than minimum wage is exempt

MILFORD CENTER

- Students Under 19 years of age are exempt

- The first \$1,000.00 of income earned by the mentally retarded or developmentally disabled while working for less than minimum wage is exempt

MOGADORE

- Full-time post secondary education students may be eligible for a tax credit.

NEWTOWN

- Under 18 exemption does not apply

OAKWOOD

- Full-time high school or undergraduate college students working within the State of Ohio are exempt

OTTAWA

- Individuals under 19 years of age and earning no more than \$600.00/yr. are exempt

REYNOLDSBURG

- Income of the mentally retarded or developmentally disabled while working for less than minimum wage is exempt

RIVERSIDE

- Under 18 years of age exemption does not apply

SAINT PARIS

- Under 18 years of age exemption does not apply

SHEFFIELD LAKE

-Individuals under 16 years of age are exempt

WINTERSVILLE

- Under 18 years of age exemption does not apply

YELLOW SPRINGS

-Individuals under 16 years of age are exempt

WHERE TO FILE:

Mail completed return
and documentation to:

RITA
PO Box 89474
Cleveland, OH 44101-6474

Toll free: 1-800-860-7482
Cleveland: 440-526-0900
Columbus: 614-538-0512
TDD Only: 440-526-5332

CONTACT US:

www.ritaohio.com