

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THESE INSTRUCTIONS ARE TO SERVE ONLY AS GUIDELINES AND ARE SUPERSEDED BY THE APPLICABLE MUNICIPAL ORDINANCES AND RULES AND REGULATIONS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 6.

You should file this return if you earned income during any part of the tax year while living in RITA MUNICIPALITIES. 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 city) and to the municipality where you worked or conducted business (your work city).

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.

The Form 37 SECTIONS A and B must be used if you have income from sources other than that reported on a W-2, file on extension, or if you wish to calculate your tax. The filing deadline for Form 37 Sections A and B is April 30 for ALL RITA MUNICIPALITIES EXCEPT: BEXLEY, GALENA, MARTINS FERRY, MARYSVILLE, MILAN, MILFORD CENTER, MOUNT STERLING, NEW ALBANY, PLYMOUTH, POWELL, REYNOLDSBURG, SHAWNEE HILLS, STEUBENVILLE AND TORONTO who have a filing deadline of April 15.

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

TAXABLE INCOME

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 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 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 5 and at www.ritaohio.com for exceptions to the under 18 years of age exemption to this rule for the following municipalities: ARLINGTON HEIGHTS, AVON LAKE, LOCKLAND, MILFORD CENTER, NEWTOWN, OTTAWA, RIVERSIDE, SAINT PARIS, WINTERSVILLE
See Special Notes on page 5 and at www.ritaohio.com for other exemptions for the following municipalities: GARFIELD HEIGHTS, LAKEWOOD, LOCKLAND, MARYSVILLE, 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, 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.

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 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 assessments.

SECTION A

NAME, ADDRESS AND SOCIAL SECURITY NUMBER:

Please print your name and address within the boxes provided. If you are using a pre-printed label and your name or address was 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, indicate the correct information on Form 37 and note on the return that it is amended.

REFUND OR CREDIT:

Indicate whether you want an overpayment of 2003 tax to be credited to your account or refunded to you.

CHANGE OF ADDRESS:

If you have moved since January 1, 2003, 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 7. 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 10. See Special Notes on page 5 and at www.ritaohio.com for Business and Moving expense exceptions if you live in the following municipalities: BAY VILLAGE, GALENA, MAINEVILLE, MARYSVILLE, OLMSTED FALLS, REYNOLDSBURG, SHAWNEE HILLS, SUNBURY

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. This data appears on your W-2 forms.

Column 5 - Contains the name of the city 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.

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 requested on the tax return.

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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 form W-2. This number may not be less than zero. It is calculated on Line 31 of Schedule J. Schedule J is located on the reverse side of the tax return and its instructions are located on page 4.

LINE 3 – Multiply line 2 by your residence city's TAX RATE. For this rate, see the tax table available on page 6. Your residence city 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 city.

LINE 4 (b) – Enter the amount from Line 35, Schedule K, if applicable. DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT CITY.

LINE 5 (b) – On WORKSHEET 2, Page 10 list each separate income earned OUTSIDE your residence city (from Section A, Column 1 and Schedule J, line 29). Multiply each separate income by your residence city's Credit Limit (printed on page 6). These are the maximum amounts of tax paid to your work city for which your residence city gives you credit. Compare each maximum amount of tax subject to the Credit Limit to the work city tax actually paid or withheld. Take the smaller of the two amounts for each income and add them. 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 city 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 city. Tax Credits are available on Page 6.

LINE 7 (a) – Enter the amount of tax withheld by your employer for the city where you live (residence city). For wages earned outside the resident city, from which your employer withholds tax for your city of residence, Line 7a cannot exceed the product of the wages times the resident city tax rate, minus the tax credit as calculated on Line 5b. If excess exists, complete Form 10A. Obtain forms at www.ritaohio.com.

LINE 7 (b) – If you used Schedule J, enter the total 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.

LINES 10 and 11 – Enter any tax due to a RITA city from Schedule K (lines 32 and 36). If Schedule K is not used, leave blank.

LINE 13 – Add your 2003 estimated tax payments and enter this sum on Line 13. Do not include payments made in 2003 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 2004 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 2003 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.

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.

LINE 20 (a) – If you anticipate owing income tax in 2004, you must estimate your taxes and make quarterly payments. Complete Line 20A if the anticipated 2004 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. ARLINGTON HEIGHTS, ASHVILLE, AURORA, AVON LAKE, BAY VILLAGE, BEACHWOOD, BEDFORD HEIGHTS, BEREA, BRECKSVILLE, CENTERBURG, ELYRIA, FAIRPORT HARBOR, FORT JENNINGS, GALENA, GLENWILLOW, GRANDVIEW HEIGHTS, HUDSON, LAKEWOOD, LOCKLAND, MAINEVILLE, MARYSVILLE, MAYFIELD HEIGHTS, MIDDLEBURG HEIGHTS, MILAN, MILFORD CENTER, MOUNT STERLING, NEW ALBANY, NEWTOWN, NORTH LEWISBURG, NORTH ROYALTON, OAKWOOD, OBERLIN, OTTAWA, PLYMOUTH, POWELL, REYNOLDSBURG, RICHWOOD, RIDGEWAY, RIVERSIDE, SABINA, SAINT PARIS, SANDUSKY, SHAKER HEIGHTS, SHAWNEE HILLS, SILVER LAKE, SOUTH SOLON, STEUBENVILLE, STRONGSVILLE, SUNBURY, TORONTO, UNIVERSITY HEIGHTS, UPPER ARLINGTON, VERMILION, WAKEMAN, WELLSTON, WEST LAKE, WILLOWICK, WINTERSVILLE, and WORTHINGTON. You may use the amount from Line 12 as your estimate. Otherwise you may complete Worksheet 3 on Page 10.

LINE 20 (b) – Enter first quarter 2004 estimate (1/4 of Line 20a) or full estimate (Line 20a).

COPIES OF ALL W-2'S, 1099'S 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 CREDITS.

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. **SEE SPECIAL NOTES to see if your municipality appears under the Net Operating Loss section on page 5 and at www.ritaohio.com for exceptions to the 5 year loss carried forward rule.** 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 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 must be attached for each location.

LINE 24 – 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 Federal Schedule E. See Special Notes to see if your municipality appears under the Rental Income section on page 5 and at www.ritaohio.com for exceptions to the \$250.00 per month rental minimum.

LINE 25 – 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: 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 city. A combined net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. SEE SPECIAL NOTES to see if your municipality appears under the Net Operating Loss section on page 5 and at www.ritaohio.com for exceptions to the 5 year loss carried forward rule. 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 figures 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 the Line 29 figures in Column 6. The total cannot be less than zero (-0-). If it is a negative figure, use zero (-0-).

LINE 30 – Multiply figures on Line 29 (Columns 3 and 4) by the tax rate of the corresponding RITA MUNICIPALITY as show in Tax Table on page 6. Your results cannot be less than zero (-0-) in any case. [One percent of a loss is still zero (-0-).]

LINE 31 – Total Column 6 figures 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 Tax Table on page 6, making sure to exclude any wages earned in your residence city. Enter the total tax due on Line 32 of Schedule K and on Line 10, Section B, Form 37.

LINE 33 – 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. Proof of payment may be required. 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 on Line 4b, Section B.

LINE 36 – Add the figures in Line 30, Column 3 and Line 30, Column 4 on Schedule J. Place the total on Line 36 and on Line 11, Section B.

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)

ARLINGTON HEIGHTS	ASHVILLE	AURORA	AVON LAKE	BAY VILLAGE
BEACHWOOD	BEDFORD HEIGHTS	BEREA	BEXLEY	BRECKSVILLE
CEDARVILLE	CENTERBURG	CIRCLEVILLE	ELYRIA	FAIRPORT HARBOR
FORT JENNINGS	GALENA	GRANDVIEW HEIGHTS	HASKINS	HUDSON
HUNTING VALLEY	LAKEWOOD	LOCKLAND	MAINEVILLE	MARYSVILLE
MAYFIELD HEIGHTS	MIDDLEBURG HEIGHTS	MILAN	MILFORD CENTER	MOUNT STERLING
NEW ALBANY	NEWTOWN	NORTH LEWISBURG	NORTH ROYALTON	OAKWOOD
OBERLIN	OTTAWA	PLYMOUTH	POWELL	REYNOLDSBURG
RICHWOOD	RIVERSIDE	SABINA	SANDUSKY	SHAKER HEIGHTS
SHAWNEE HILLS	SHEFFIELD LAKE	SILVER LAKE	SOUTH SOLON	SAINT PARIS
STEUBENVILLE	STRONGSVILLE	SUNBURY	TORONTO	UNIVERSITY HEIGHTS
UPPER ARLINGTON	VERMILION	WAKEMAN	WELLSTON	WESTLAKE
WILLOWICK	WINTERSVILLE	WORTHINGTON	YELLOW SPRINGS	

Net Operating Loss - Schedule J, Line 27, 5 year loss carried forward exceptions

BEXLEY	CIRCLEVILLE	GRANDVIEW HEIGHTS	MARYSVILLE	NEW ALBANY
OBERLIN	OTTAWA	PLYMOUTH	POWELL	REYNOLDSBURG
RIVERSIDE	SANDUSKY	SHAWNEE HILLS	SHEFFIELD LAKE	SUNBURY
TORONTO	UPPER ARLINGTON	VERMILION	WORTHINGTON	YELLOW SPRINGS

Rental Income - Schedule J, Line 24 - exceptions to the \$250.00 per month rental minimum

ARLINGTON HEIGHTS	AVON LAKE	BEDFORD HEIGHTS	BEXLEY	CEDARVILLE
CENTERBURG	CIRCLEVILLE	FAIRPORT HARBOR	GLENWILLOW	GRANDVIEW HEIGHTS
HASKINS	HUDSON	HUNTING VALLEY	KIRKLAND	LAKEMORE
LOCKLAND	MARYSVILLE	MILAN	MILFORD CENTER	MOGADORE
MOUNT STERLING	NEW ALBANY	NEWTOWN	NORTH ROYALTON	OBERLIN
OTTAWA	PLYMOUTH	POWELL	REYNOLDSBURG	RIVERSIDE
SAINT PARIS	SHAWNEE HILLS	SHEFFIELD LAKE	SOUTH SOLON	STEUBENVILLE
TORONTO	VERMILION	WELLSTON	WILLOWICK	WINTERSVILLE
WORTHINGTON	YELLOW SPRINGS			

Special Exceptions for filing and/or reporting income

ARLINGTON HEIGHTS	AVON LAKE	GARFIELD HEIGHTS	LAKEWOOD	LOCKLAND
LOCKLAND	MARYSVILLE	MILAN	MILFORD CENTER	MOGADORE
NEWTOWN	OAKWOOD VILLAGE	OTTAWA	REYNOLDSBURG	RIVERSIDE
SHEFFIELD LAKE	SAINT PARIS	WINTERSVILLE	YELLOW SPRINGS	

Business and/or Moving Expenses

BAY VILLAGE	GALENA	MAINEVILLE	MARYSVILLE	OLMSTED FALLS
REYNOLDSBURG	SHAWNEE HILLS	SUNBURY		

RITA MEMBERS 2003 - 2004 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDIT LIMIT LINE 5B
* Arlington Heights	(2003)	.021	1.00	.021
Ashville		.005	.00	.005
* Aurora 1-1 through 3-31	(2003)	.01	.00	.01
4-1 through 12-31	(2003)	.02	1.00	.02
	(2004)	.02	1.00	.02
Avon		.015	1.00	.0125
Avon Lake		.015	1.00	.015
Bay Village		.015	1.00	.01
Beachwood		.015	1.00	.015
Bedford Heights		.02	1.00	.02
Bentleyville		.01	.25	.01
Berea		.02	1.00	.015
Bexley		.02	.80	.02
Boston Heights		.015	1.00	.015
Brady Lake		.01	1.00	.01
Brecksville		.02	1.00	.02
Broadview Heights		.02	.75	.02
Brooklyn Heights		.02	1.00	.02
Cedarville		.01	1.00	.01
Centerburg		.01	.50	.01
Chagrin Falls		.015	.75	.015
Circleville		.015	1.00	.015
* Clayton		.015	1.00	.015
Cuyahoga Heights		.02	1.00	.02
East Cleveland		.02	.00	.01
Elyria		.0175	1.00	.0175
Fairport Harbor		.02	1.00	.02
Fairview Park		.015	.75	.0125
Fort Jennings		.01	1.00	.01
Galena		.01	.00	.01
Garfield Heights		.02	1.00	.02
Glenwillow		.02	1.00	.02
Grandview Heights		.02	1.00	.02
Haskins		.01	.50	.01
Highland Heights		.015	1.00	.015
Hudson		.01	1.00	.01
Independence		.02	1.00	.02
Kirtland		.02	1.00	.0175
LaGrange		.015	1.00	.015
Lakemore		.02	1.00	.02
Lakewood		.015	.50	.01
Lockland		.021	1.00	.021
Lyndhurst		.015	.50	.015
Maineville		.01	.50	.01
Maple Heights		.02	.80	.02
Martins Ferry		.0075	1.00	.0075
Marysville		.01	.50	.01
Mayfield Heights		.01	.50	.01
Mayfield Village		.015	1.00	.015
Middleburg Heights		.0175	1.00	.0175
Milan		.005	.00	.005
Milford Center		.01	.50	.01
Mogadore		.02	1.00	.02
Moreland Hills		.01	.00	.01
Mount Sterling		.01	.00	.01

RITA MEMBERS 2003 - 2004 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 3	TAX CREDIT LINE 6	CREDIT LIMIT LINE 5B
* New Albany 1-1 through 6-30	(2003)	.01	.50	.01
7-1 through 12-31	(2003)	.02	1.00	.02
	(2004)	.02	1.00	.02
New Bloomington		.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		.01	.25	.01
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
Pepper Pike		.01	.50	.01
Plain City		.01	.00	.01
Plymouth		.005	.00	.005
Powell		.0075	1.00	.0025
Reminderville		.015	.00	.015
Reynoldsburg		.015	1.00	.015
Richmond Heights		.02	1.00	.02
* Richwood	(2003)	.005	.25	.01
	(2004)	.01	0	.01
Ridgeway		.005	.00	.005
Riverside		.015	1.00	.015
Saint Paris		.01	1.00	.01
Salineville		.01	.50	.01
Sandusky		.01	.50	.01
Seven Hills		.02	1.00	.011
Shaker Heights		.0175	.50	.01
Shawnee Hills		.02	1.00	.0175
* Sheffield Lake		.0125	.50	.01
Sheffield Village		.015	1.00	.015
Silver Lake		.02	1.00	.02
South Euclid		.015	.75	.01
South Solon		.01	.00	.01
Steubenville		.02	1.00	.02
Streetsboro		.01	.00	.01
Strongsville		.02	1.00	.02
* Sunbury	(2003)	.01	.00	.01
Toronto		.015	1.00	.015
University Heights		.015	.50	.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
Walton Hills		.02	1.00	.02
Wellston		.0075	1.00	.0075
Westlake		.015	1.00	.015
Willowick		.02	.875	.02
Wintersville		.01	1.00	.01
Woodmere		.02	.75	.01
* Worthington	(2003)	.0165	1.00	.0165
	(2004)	.02	1.00	.02
Yellow Springs		.015	1.00	.015

- *ARLINGTON HTS. - 2003 Tax Rate and Credit Limit change effective 1-1-03
- *AURORA - 2003 Tax Rate, Credit Rate and Credit Limit change to .02 1.00 .02 effective 4-1-03
- *CLAYTON - 2004 Tax Rate effective 1-1-04
- *NEW ALBANY - 2003 Tax Rate, Credit Rate and Credit Limit change to .02 1.00 .02 effective 7-1-03
- *RICHWOOD - 2004 Tax Rate and Tax Credit change effective 1-1-04
- *SHEFFIELD LAKE - 2003 Tax Rate change effective 1-1-03
- *SUNBURY - 2003 Tax Credit effective 1-1-03
- *WORTHINGTON - 2004 Tax Rate and Credit Limit change effective 1-1-04