



\*\*\*\* 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\*\*\*\*

## DO YOU QUALIFY FOR FORM 37A?

	YES	NO	Office Use Only
1. Were you a resident of a RITA municipality during 2003? (For a list of RITA cities, see page 4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did you reside at the same address the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have W-2 Income Only?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Did your employer withhold local tax for tax year 2003?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you answered **YES to all** of the above questions, then **Form 37A** is for you, please proceed.

If you answered **NO to any** of the above questions, you are not eligible to file Form 37A. You must complete a Declaration of Exemption Form or Individual Tax Form 37. You may **obtain Forms** at [www.ritaohio.com](http://www.ritaohio.com) or by calling 1-800-860-7482.

Note: Tax must be fully withheld on all wages for each W-2 form. If not you will need to complete Form 37EZ or Form 37.

# INSTRUCTIONS FOR FORM 37A

These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations.

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

- 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

**ARE YOU EXEMPT:** See declaration of exemption and special notes on page 6 for a list of possible exemptions.

**If EXEMPT:**

- Check exemption box (Form 37A, page 5)
- Complete declaration of exemption (page 6)
- 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.)

**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](http://www.ritaohio.com) or by calling 1-800-860-7482.

**NAME, ADDRESS, AND SOCIAL SECURITY NUMBER:**

If your social security number or name or address is printed incorrectly or is blank, draw a line through the incorrect information and make any necessary corrections.

**AMENDED RETURNS:**

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

**SECTION A – WAGE INFORMATION:**

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

**NOTE:** If you worked in more than one municipality and your employer withheld tax for each of the municipalities, list each as a separate W-2 entry in Section A.

- o **Column A** - Enter municipality where your wages were earned

- o **Column B** - Wages (include all of the following):
  - 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 C** - Enter Credit Limit of your resident municipality, see Tax Table on page 4.
- o **Column D** - Multiply wages (column B) by Credit Limit (column C).
- o **Column E** - Enter local/city tax withheld by your employer for municipality where you worked, as reported on your W-2 statement. \*Tax must be fully withheld on all wages for each W-2 form.
- o **Column F** - Enter Lesser of Column D or Column E.
- o **Column G** - Enter local/city tax withheld by your employer for municipality where you lived, as reported on your W-2 statement.

**SECTION B - TAX CALCULATION:**

- Line 1 – Enter total wages from Section A, T-1
  - Line 2 – Multiply Line 1 by Tax Rate of residence municipality, see page 4
  - Line 3 – Enter allowable credit from Section A, T-2
  - Line 4 – Multiply Line 3 by Tax Credit of residence municipality, see page 4
  - Line 5 – Enter tax amount withheld from Section A, T-3
  - Line 6 – Subtract Line 4 and Line 5 from Line 2 and enter here
- Note: Cannot be less than zero. If less than zero, complete Form 10A

**SIGNATURE:** Sign and date your return. It is not considered a return unless you sign it. Both you and your spouse must sign a 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 credits.

**PAYMENT:** If you owe tax, please make check or money order for the amount on line 15 payable to R.I.T.A. and attach to the front of your return. If you would like to verify your tax due, please use our **Auto Calculate Form 37 at [www.ritaohio.com](http://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.

**WHERE TO FILE:**

Mail completed return and documentation to:

RITA  
PO Box 89474  
Cleveland, OH 44101-6474

**CONTACT US:**

[www.ritaohio.com](http://www.ritaohio.com)

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

RITA MEMBERS 2003 - 2004 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 2	TAX CREDIT LINE 4	CREDIT LIMIT
* 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 2	TAX CREDIT LINE 4	CREDIT LIMIT
* 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