



37AF04B

DECLARATION OF EXEMPTION

I AM NOT REPORTING TAXABLE INCOME BECAUSE:

1. I had NO TAXABLE INCOME for the entire tax year of 2004 (Attach a copy of page 1 of your 2004 Federal Form 1040 EZ, 1040 A, or 1040)

2. I was a member of the ARMED FORCES of the United States and had no other taxable income for all of tax year 2004

3. I was under 18 years of age for the entire tax year of 2004
(Attach a copy of birth certificate or driver's license. For exceptions, see special notes on page 6)

DATE OF BIRTH
MO. DAY YR.

4. I am a RETIRED individual receiving only pension, social security, interest or dividend income for all of 2004
(Attach a copy of page 1 of your 2004 Federal return, 1099-R or statement of Social Security Earnings)

RETIREMENT DATE
MO. DAY YR.

5. Prior to January 1, 2004, I moved from a RITA municipality

DATE OF MOVE
MO. DAY YR.

Previous Address _____
Address City State Zip Code

DATE OF DEATH
MO. DAY YR.

6. Taxpayer is DECEASED

7. I am FILING JOINTLY with my spouse

SPOUSE'S NAME

SPOUSE'S SOCIAL SECURITY NUMBER

SPECIAL NOTES:

ARLINGTON HEIGHTS

- Individuals under 16 years of age are exempt

ASHVILLE

- Individuals who are students and under 21 years of age having a minimum enrollment of 12 hrs each semester (fall & spring) or each quarter (fall, winter, spring) are exempt from paying municipal income tax.

AVON LAKE

- Individuals under 16 years of age are exempt

CAMPBELL

- Under 18 years of age exemption does not apply

FREMONT

- Under 18 years of age exemption does not apply

GARFIELD HEIGHTS

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

GIRARD

- Under 18 years of age exemption does not apply

JEWETT

- Individuals under 16 years of age are exempt

LAKESIDE

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

LOCKLAND

- Under 18 years of age exemption does not apply
- Individuals 65 years of age or older on December 21, 2004 with gross taxable income of \$1,200.00 or less are exempt

MILAN

- Individuals under 19 years of age are 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

OAKWOOD VILLAGE

- 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 less 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

SHERWOOD

- The first \$10,000.00 of income earned by individuals 65 years of age or older is exempt

WINTERSVILLE

- Under 18 years of age exemption does not apply

WOODMERE

- Under 18 years of age exemption does not apply

YELLOW SPRINGS

- Individuals under 16 years of age are exempt
- Individuals under 18 years of age who are newspaper carriers are exempt

INSTRUCTIONS FOR FORM 37A

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

The Form 37A, Section A, may be used if you want RITA to calculate your tax liability and bill you for tax due to any RITA Municipality. Attach your W-2 form(s) and mail your completed return in the enclosed envelope as soon as possible. If you wish to calculate your tax due, the filing deadline for Form 37A, Section A and B, is no later than April 15, 2005.

WHO MUST FILE: Any individual 18 years of age (for exceptions, see special notes on page 6) 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 (Form 37A, 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 CONTRIBUTIONS TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS ARE TAXABLE WHETHER OR NOT YOUR W-2 FORM 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. (For exceptions to the under 18 years of age exemption, see special notes on page 6.)

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 440-526-0900 or 800-860-7482.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER(S):

If your social security number, name or address is printed incorrectly, draw a line through the incorrect information and make the necessary corrections. **Indicate your Social Security Number(s).**

AMENDED RETURNS:

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

SECTION A – WAGE INFORMATION:

*** List each W-2 separately, Indicate 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:
 - A. All employee compensations paid to you by your employer(s) during 2004.
 - 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 form. *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.
- 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 form

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 – Add Lines 4 and 5, subtract the total from Line 2. Note: If Line 6 is less than zero, use zero. For a refund of excess withholding tax, complete Form 10A. You may obtain forms at www.ritaohio.com. Note: Cannot be less than zero. If less than zero, complete Form 10A
- Line 7 – Add your 2004 estimated tax payments and enter the sum on Line 7. **Do not include payments made in 2004 for a previous tax year.**
- Line 8 – Enter any credit from the prior year. **AMOUNTS FOR LINES 7 AND 8 CAN BE VERIFIED BY CALLING RITA.**
- Line 10 – If Line 9 is less than Line 6, subtract Line 9 from Line 6. Enter the difference on Line 10. (Cannot be less than zero). **THIS BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY, YOU MUST PAY AT LEAST ONE FOURTH OF YOUR ESTIMATED 2005 TAX LIABILITY.** See Instructions for Line 14. Note: If you owe less than \$1.00 (Ashville and Bedford Hts. \$5.00; Macedonia \$2.00), you do not have to pay this amount.
- Line 11 – If Line 9 is greater than Line 6 and you want that overpayment credited to your account enter the full amount on Line 11. **AN OVERPAYMENT MAY NOT BE SPLIT BETWEEN CREDIT AND REFUND.**
- Line 12 – If Line 9 is greater than Line 6 and you want that overpayment refunded to you enter the full amount on Line 12.
- Line 13 – If you anticipate owing income tax in 2005, you must estimate your taxes and make quarterly payments. Complete Line 13 if the anticipated 2005 tax due is \$10.00 or more. The minimum estimate requirement of \$10.00 varies for certain municipalities. See the Special Notes at www.ritaohio.com for exceptions.
- Line 14 – Enter first quarter 2005 estimate (1/4 of Line 13) or full estimate (Line 13). Note: Subtract any credit you may have from line 11 and enter the difference on Line 14.

SIGNATURE(S): Sign and date your return. It is not considered a completed return unless you sign it. Both you and your spouse must sign a joint return.

DOCUMENTATION: Copies of all W-2s and 1099s must be submitted with your return as verification of income and tax withheld as shown on your return. If you pay the tax directly to another city, you must attach a copy of that city's completed tax form as proof of payment of tax. Failure to attach the 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: 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**.

PENALTY AND INTEREST: In accordance with law, penalty and interest will be charged for failure 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 94801
Cleveland, OH 44101-4801

CONTACT US:

Cleveland: 440-526-0900
Columbus: 614-538-0512
Toll free: 800-860-7482
TTD Only: 440-526-5332
Obtain forms at www.ritaohio.com

RITA MEMBERS 2004 - 2005 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 2	TAX CREDIT LINE 4	CREDIT LIMIT COLUMN C
Arlington Heights		.021	1.00	.021
Ashville		.005	.00	.005
Aurora		.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	(2004)	.015	1.00	.015
	(2005)	.02	1.00	.02
Brecksville		.02	1.00	.02
Broadview Heights		.02	.75	.02
Brooklyn Heights		.02	1.00	.02
Campbell		.025	1.00	.025
* Cecil	(2004)	.01	.50	.01
Cedarville		.01	1.00	.01
Centerburg		.01	.50	.01
Chagrin Falls		.015	.75	.015
Circleville		.015	1.00	.015
* Clayton	(2004)	.015	1.00	.015
Cuyahoga Heights		.02	1.00	.02
East Cleveland		.02	.00	.01
* Elyria	(2004)	.0175	.75	.0175
	(2005)	.0175	1.00	.0175
Fairport Harbor		.02	1.00	.02
Fairview Park		.015	.75	.0125
Fort Jennings		.01	1.00	.01
Fremont		.015	1.00	.015
Galena		.01	.00	.01
Garfield Heights		.02	1.00	.02
Girard		.02	1.00	.02
Glenwillow		.02	1.00	.02
Grandview Heights		.02	1.00	.02
Grove City		.02	1.00	.02
Haskins		.01	.50	.01
Highland Heights		.015	1.00	.015
* Hudson	(2004)	.01	1.00	.01
	(2005)	.02	1.00	.02
Independence		.02	1.00	.02
Jewett		.01	1.00	.01
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
Macedonia		.02	1.00	.02
Maineville		.01	.50	.01
Maple Heights		.02	.80	.02
Martins Ferry		.0075	1.00	.0075
Mayfield Heights		.01	.50	.01
Mayfield Village		.015	1.00	.015
Mechanicsburg		.01	.00	.01
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

- *BOSTON HEIGHTS -- 2005 Tax Rate and Credit Limit change from .015 to .02 effective 1-1-05
- *CECIL -- 2004 Tax Effective 1-1-04
- *CLAYTON -- 2004 Tax Effective 1-1-04
- *ELYRIA -- 2004 Credit Rate is an average based on a change from 1.00 to .50 effective 7-1-04
- 2005 Credit Rate change from .50 to 1.00 effective 1-1-05
- *HUDSON -- 2005 Tax Rate and Credit Limit change from .01 to .02 effective 1-1-05
- *RICHWOOD -- 2004 Tax Rate and Credit Rate change effective 1-1-04
- *SABINA -- 2004 Tax Rate, Credit Rate and Credit Limit change effective 5-27-04
- 2005 Tax Rate, Credit Rate and Credit Limit change effective 1-1-05
- *SHERWOOD -- 2004 Tax Effective 7-1-04
- *STRONGSVILLE -- 2004 Credit Rate is an average based on a change from 1.00 to .75 effective 4-1-04
- *UNIVERSITY HEIGHTS -- 2004 Credit Rate is an average based on a change from .50 to .00 effective 10-1-04
- *WAKEMAN -- 2004 Tax expired 2-29-04; reinstated 5-1-04
- *WORTHINGTON -- 2004 Tax Rate and Credit Limit change effective 1-1-04

RITA MEMBERS 2004 - 2005 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 2	TAX CREDIT LINE 4	CREDIT LIMIT COLUMN C
New Albany		.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	(2004)	.01	.00	.01
Ridgeway		.005	.00	.005
Riverside		.015	1.00	.015
* Sabina	1/1 through 5/26 (2004)	.00	.00	.00
	5/27 through 12/31 (2004)	.005	.00	.005
	(2005)	.00	.00	.00
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
* Sherwood	(2004)	.01	1.00	.01
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	(2004)	.02	.8125	.02
	(2005)	.02	.75	.02
Sunbury		.01	.00	.01
Toronto		.015	1.00	.015
* University Heights	(2004)	.015	.375	.01
	(2005)	.015	.00	.01
Upper Arlington		.02	1.00	.02
Urbancrest		.02	1.00	.02
Valley View		.02	1.00	.02
Vermilion		.01	1.00	.01
* Wakeman	1/1 through 2/29 (2004)	.01	.50	.01
	3/1 through 4/30 (2004)	.00	.00	.00
	5/1 through 12/31 (2004)	.01	.50	.01
Walton Hills		.02	1.00	.02
Wellston		.0075	1.00	.0075
Wellsville		.01	.00	.01
Westlake		.015	1.00	.015
Willowick		.02	.875	.02
Wintersville		.01	1.00	.01
Woodmere		.02	.75	.01
* Worthington	(2004)	.02	1.00	.02
Yellow Springs		.015	1.00	.015