

2004

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

FORM 37EZ

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

IF YOU ARE EXEMPT FROM FILING, CHECK THIS BOX AND FILL OUT THE DECLARATION OF EXEMPTION ON THE BACK OF THIS FORM.
IF THIS IS AN AMENDED RETURN, CHECK THIS BOX AND INDICATE THE TAX YEAR TO BE AMENDED

Social Security Number grid

Spouse's Social Security Number grid

INDICATE YOUR FILING STATUS BELOW: Single Joint Refund Credit
IF YOU HAVE OVERPAID, INDICATE YOUR CHOICE:

First Name, M.I., Last Name grid

Spouse's First Name, M.I., Spouse's Last Name grid

Address Number, Street Name, Apt. # grid

City, State, Zip Code grid

Daytime Phone Number grid

Evening Phone Number grid



IF YOU MOVED SINCE JANUARY 1, 2004, CHECK THIS BOX; INDICATE YOUR CHANGE OF ADDRESS AND DATE OF MOVE ON THE BACK OF THIS FORM

37EZFO4A

WAGE INFORMATION

List all W-2 wages earned in 2004 and the amount of Local/City Tax withheld by your Employer(s). Indicate in Column 4 the municipality in which you and/or your spouse worked even if it is different than what is shown on your W-2 form.

Table with 6 columns: WAGES, LOCAL/CITY TAX WITHHELD FOR WORKPLACE MUNICIPALITY, LOCAL/CITY TAX WITHHELD FOR RESIDENT MUNICIPALITY, MUNICIPALITY WHERE WAGES WERE EARNED, MUNICIPALITY WHERE YOU LIVED WHEN WAGES WERE EARNED, DATES WAGES WERE EARNED. Includes a vertical label 'ATTACH LOCAL/CITY COPY OF W-2 FORM(S) HERE'.

RITA WILL COMPUTE YOUR 2004 TAX DUE AND, WHEN REQUIRED BY ORDINANCE, YOUR 2005 ESTIMATE. DO NOT SEND PAYMENT WITH THIS FORM. YOU WILL BE BILLED FOR ANY TAX DUE.

SIGNATURE DATE

PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) DATE

SPOUSE'S SIGNATURE DATE

ADDRESS ID NUMBER

THE ABOVE SIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2004



37EZF04B

DATE OF MOVE

M	M	D	D	Y	Y	Y	Y

CURRENT ADDRESS

Address Number Street Name Apt. #

City State Zip Code

PRIOR ADDRESS

Address Number Street Name Apt. #

City State Zip Code

DECLARATION OF EXEMPTION

I AM NOT REPORTING TAXABLE INCOME BECAUSE:

- 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)
- I was a member of the ARMED FORCES of the United States and had no other taxable income for all of tax year 2004
- I was under 18 years of age for the entire tax year of 2004 (Attach copy of birth certificate or driver's license. For exceptions, see special notes on page 2) DATE OF BIRTH     
MO. DAY YR.
- 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.
- Prior to January 1, 2004, I moved from a RITA municipality (Indicate previous address information in the move section above) DATE OF MOVE     
MO. DAY YR.
- Taxpayer is DECEASED DATE OF DEATH     
MO. DAY YR.
- I am FILING JOINTLY with my spouse

SPOUSE'S NAME

SPOUSE'S SOCIAL SECURITY NUMBER

RITA Municipalities

- |                   |                    |                  |                    |
|-------------------|--------------------|------------------|--------------------|
| Arlington Heights | Fremont            | Mogadore         | Sandusky           |
| Ashville          | Galena             | Moreland Hills   | Seven Hills        |
| Aurora            | Garfield Heights   | Mount Sterling   | Shaker Heights     |
| Avon              | Girard             | New Albany       | Shawnee Hills      |
| Avon Lake         | Glenwillow         | New Bloomington  | Sheffield Lake     |
| Bay Village       | Grandview Heights  | Newburgh Heights | Sheffield Village  |
| Beachwood         | Grove City         | Newtown          | Sherwood           |
| Bedford Heights   | Haskins            | North Lewisburg  | Silver Lake        |
| Bentleyville      | Highland Heights   | North Olmsted    | South Euclid       |
| Berea             | Hudson             | North Royalton   | South Solon        |
| Bexley            | Independence       | Oakwood Village  | Steubenville       |
| Boston Heights    | Jewett             | Oberlin          | Streetsboro        |
| Brecksville       | Kirtland           | Olmsted Falls    | Strongsville       |
| Broadview Heights | LaGrange           | Orange           | Sunbury            |
| Brooklyn Heights  | Lakemore           | Ottawa           | Toronto            |
| Campbell          | Lakewood           | Pepper Pike      | University Heights |
| Cecil             | Lockland           | Plain City       | Upper Arlington    |
| Cedarville        | Lyndhurst          | Plymouth         | Urbancrest         |
| Centerburg        | Macedonia          | Powell           | Valley View        |
| Chagrin Falls     | Maineville         | Reminderville    | Vermilion          |
| Circleville       | Maple Heights      | Reynoldsburg     | Wakeman            |
| Clayton           | Martins Ferry      | Richmond Heights | Walton Hills       |
| Cuyahoga Heights  | Mayfield Heights   | Richwood         | Wellston           |
| East Cleveland    | Mayfield Village   | Ridgeway         | Wellsville         |
| Elyria            | Mechanicsburg      | Riverside        | Westlake           |
| Fairport Harbor   | Middleburg Heights | Sabina           | Willowick          |
| Fairview Park     | Milan              | Saint Paris      | Wintersville       |
| Fort Jennings     | Milford Center     | Salineville      | Woodmere           |
|                   | Mogadore           |                  | Worthington        |
|                   | Moreland Hills     |                  | Yellow Springs     |

# IF YOU WANT RITA TO CALCULATE YOUR TAXES, COMPLETE FORM 37EZ

- MAIL EARLY -

**MAIL BEFORE MARCH 31, 2005**

For a list of RITA municipalities, see Form 37EZ, page 4.

## 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 no later than April 15, 2005.

**WHO MUST FILE:** Any individual 18 years of age (for exceptions, see special notes on page 2) 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](http://www.ritaohio.com).

**ARE YOU EXEMPT:** See Declaration of Exemption (page 4) and special notes (page 2) 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 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 2.)

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

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

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 2004, check the box on page 3 and enter your new address on page 4.

**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 \*\*\*

- o **Column 1 - 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 2** - Enter local/city tax withheld by your employer(s) for the municipality where you worked
- o **Column 3** - Enter local/city tax withheld by your employer(s) for the municipality where you lived
- o **Column 4** - Enter municipality where your wages were earned, even if it is different than what is on your W-2 form.
- o **Column 5** - Enter municipality of residence during the period when the wages were earned
- o **Column 6** - Complete only if the income was not earned evenly throughout the year  
Supply the from/thru dates in which that income was earned

**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: Do not enclose payment with this return.** By using Form 37EZ, RITA will compute your 2004 tax and, when required by ordinance, your 2005 estimated tax. Any balance owed will be billed to you. 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 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.

**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

**LAKEWOOD**

- 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

**WHERE TO FILE:**

Mail completed return  
and documentation to:

RITA  
PO Box 89474  
Cleveland, OH 44101-6474

**CONTACT US:**

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

Obtain forms at [www.ritaohio.com](http://www.ritaohio.com)