

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THESE INSTRUCTIONS ARE TO SERVE ONLY AS GUIDELINES AND ARE SUPERSEDED BY THE APPLICABLE MUNICIPAL ORDINANCES AND RULES AND REGULATIONS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 12.

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

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 or no later than April 15.

The Form 37 SECTIONS A and B must be used if you have income from sources other than that reported on a W-2 form, file on extension, or if you wish to calculate your tax. The filing deadline for Form 37 Sections A and B is no later than April 15 for ALL RITA MUNICIPALITIES.

****** YOU CAN LET RITA CALCULATE YOUR TAXES BY USING THE AUTO CALCULATE FORM 37 OR FILE YOUR RETURN USING E-FILE, BOTH ARE 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 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. See Special Notes on page 11 and at www.ritaohio.com for exceptions to the under 18 years of age exemption for the following municipalities: ARLINGTON HEIGHTS, ASHVILLE, AVON LAKE, CAMPBELL, CARDINGTON, FREMONT, GIRARD, JEWETT, LOCKLAND, MILFORD CENTER, OTTAWA, POWHATAN POINT, RIVERSIDE, SAINT PARIS, SHEFFIELD LAKE, SHERWOOD, WINTERSVILLE, YELLOW SPRINGS AND YOUNGSTOWN. See Special Notes on page 11 and at www.ritaohio.com for other exemptions for the following municipalities: GARFIELD HEIGHTS, LOCKLAND, 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, 37B 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.

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 failure 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(S):

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, check the appropriate box and indicate the tax year to be amended.

REFUND OR CREDIT:

Indicate whether you want an overpayment of your 2005 tax to be credited towards your 2006 estimate or refunded to you by checking the appropriate box.

CHANGE OF ADDRESS:

If you have moved since January 1, 2005, 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 3. 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 6. See Special Notes on page 11 and at www.ritaohio.com for Business and Moving expense exceptions if you live in the following municipalities: BAY VILLAGE, FREMONT, GALENA, MACEDONIA, MAINEVILLE, OBERLIN, OLMSTED FALLS, REYNOLDSBURG, SHAW-NEE HILLS, SUNBURY. You must complete Schedule K on page 5, if you earned wages in a taxing municipality, other than your residence municipality, and your employer did not withhold tax. Note: Section B, Lines 1 through 9, do not apply to Non-RITA residents who are completing Schedules J & K.

Column 2 - Contains the total amount of local/city income tax which your employer withheld from your wages for your workplace municipality.

Column 3 - Contains the residence tax which your employer withheld from your wages.

Column 4 - Contains the name of the municipality where you worked to receive your wages. This information appears on your W-2 form(s).

Column 5 - Contains the name of the municipality 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.

SIGNATURE(S):

Each taxpayer must sign the tax return. If you are 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 the information requested on the tax return.

PAYMENT:

If you owe tax, please make check or money order for amount on Line 22 payable to R.I.T.A. and attach to front of your return. A fee will be assessed to your account for a dishonored check or a check/electronic debit that is unable to be processed. RITA may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and are therefore subject to any assessed fees described above for their errors.

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SECTION B

NOTE: If you have non W-2 income to report or owe tax to a municipality other than your resident municipality, complete Schedules J and/or K on page 5 before you complete 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 W-2 form. This number may not be less than zero. It is calculated on Line 31 of Schedule J. Schedule J is located on page 5 and its instructions are located on page 10.
- LINE 3** - Multiply line 2 by your residence municipality's TAX RATE. For this rate, see the tax table available on page 12. Your residence municipality 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 municipality.
- LINE 4 (b)** - Enter the amount from Line 35, Schedule K, if applicable. **DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY.**
- LINE 5 (b)** - On WORKSHEET 2, Page 6 list each separate income earned OUTSIDE your residence municipality (from Section A, Column 1 and Schedule J, line 29). Multiply each separate income by your residence municipality's Credit Limit (printed on page 12). These are the maximum amounts of tax paid to your work municipality for which your residence municipality gives you credit. Compare each maximum amount of tax subject to the Credit Limit to the work municipality tax actually paid or withheld. Take the smaller of the two amounts for each income and add them together. 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 municipality 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 municipality. Tax Credits are available on page 12.
- LINE 7 (a)** – Enter the amount of tax withheld by your employer for the city where you live (residence municipality). For wages earned outside the resident municipality, from which your employer withholds tax for your municipality of residence, Line 7a cannot exceed the product of the wages times the resident municipality 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.
- LINE 8** – Add lines 6, 7a and 7b. Enter the results on Line 8.
- LINE 9** – Subtract Line 8 from Line 3. Enter the results on Line 9.
- LINES 10 and 11** – Enter any tax due to a RITA municipality from Schedule K (lines 32 and 36). If Schedule K is not used, leave blank.
- LINE 12** – Add lines 9, 10, and 11. Enter the results on Line 12. Note: If Line 12 is less than zero, your employer may have overwithheld tax on your W-2 form. To obtain a refund of excess withholding tax you must file a request for refund, Form 10A, in addition to your individual income tax return. When you file a Form 10A, the tax withheld in Section A (Column 2 or 3) of this form must also be reduced by the amount claimed on the refund request. You may obtain forms at www.ritaohio.com or calling 440-526-0900 or 800-860-7482.
- LINE 13** – Add your 2005 estimated tax payments and enter this sum on Line 13. **Do not include payments made in 2005 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 (A NEGATIVE FIGURE SHOULD NOT BE PAID). ADDITIONALLY, YOU MUST PAY AT LEAST ONE FOURTH OF YOUR ESTIMATED 2006 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 2005 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 2006, you must estimate your taxes and make quarterly payments. Complete Line 20A if the anticipated 2006 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, BEXLEY, BRECKSVILLE, CARDINGTON, CECIL, CEDARVILLE, CENTERBURG, CIRCLEVILLE, CLAYTON, CUYAHOGA HEIGHTS, ELYRIA, FAIRPORT HARBOR, FORT JENNINGS, FREMONT, GALENA, GALION, GARFIELD HEIGHTS, GIRARD, GLENWILLOW, GRANDVIEW HEIGHTS, GROVE CITY, HASKINS, HUDSON, INDEPENDENCE, JEWETT, LAGRANGE, LAKEMORE, LOCKLAND, MACEDONIA, MAINEVILLE, MAYFIELD HEIGHTS, MECHANICSBURG, MIDDLEBURG HEIGHTS, MILAN, MILFORD CENTER, MINERVA PARK, MOGADORE, MOUNT STERLING, NEW ALBANY, NEW BLOOMINGTON, NEWTOWN, NORTH LEWISBURG, NORTH ROYALTON, OAKWOOD VILLAGE, OBERLIN, OTTAWA, PIKETON, PLYMOUTH, POWELL, POWHATAN POINT, REYNOLDSBURG, RICHMOND HEIGHTS, RICHWOOD, RIDGEWAY, RIVERSIDE, SABINA, SAINT PARIS, SANDUSKY, SHAKER HEIGHTS, SHAWNEE HILLS, SHEFFIELD LAKE, SHERWOOD, SILVER LAKE, SOUTH EUCLID, SOUTH SOLON, STEUBENVILLE, STRONGSVILLE, SUNBURY, TORONTO, UNIVERSITY HEIGHTS, UPPER ARLINGTON, URBANCREST, VERMILION, WAKEMAN, WELLSTON, WELLSVILLE, WEST ELKTON, WESTLAKE, WILLOWICK, WINTERSVILLE, WOODMERE, WORTHINGTON, YELLOW SPRINGS AND YOUNGSTOWN. You may use the amount from Line 12 as your estimate. Otherwise you may complete Worksheet 3 on Page 6.
- LINE 20 (b)** – Enter first quarter 2006 estimate (1/4 of Line 20a) or full estimate (Line 20a).
- Copies of all W-2 forms, 1099s and federal schedules 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.**

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. **For exceptions to the 5 year loss carried forward rule, see the SPECIAL NOTES on page 11 and at www.ritaohio.com to see if your municipality is listed under the Net Operating Loss section.** 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 municipality in the proper column. Attach Federal Schedule C, Profit (or Loss) from Business - 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 municipality in the proper column. Attach Federal Schedule E. Be sure to enter your Federal Identification Number on Federal Schedule E. For exceptions to the \$250.00 per month rental minimum, see the SPECIAL NOTES on page 11 and at www.ritaohio.com to see if your municipality is listed under the Rental Income section.

LINE 25 – List all other Non-W-2 Income, making sure to put the amount earned in each municipality 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 municipality. A combined net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. For exceptions to the 5 year loss carried forward rule, see the SPECIAL NOTES on page 11 and at www.ritaohio.com to see if your municipality is listed under the Net Operating Loss section. 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 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 Line 29 in Column 6. The total cannot be less than zero (-0-). If it is a negative figure, use zero (-0-).

LINE 30 – Multiply Line 29 (Columns 3 and 4) by the tax rate of the corresponding RITA MUNICIPALITY as shown in the Tax Table on page 12. 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 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 the Tax Table on page 12, making sure to exclude any wages earned in your residence municipality. Enter the total tax due on Line 32 and in Section B, Line 10.

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 in Section B, Line 4b.

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

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	FORT JENNINGS	MAYFIELD HEIGHTS	POWELL	STRONGSVILLE
ASHVILLE	FREMONT	MECHANICSBURG	REYNOLDSBURG	SUNBURY
AURORA	GALENA	MIDDLEBURG HEIGHTS	RICHMOND HEIGHTS	TORONTO
AVON LAKE	GALION	MILAN	RICHWOOD	UNIVERSITY HEIGHTS
BAY VILLAGE	GARFIELD HEIGHTS	MILFORD CENTER	RIDGEWAY	UPPER ARLINGTON
BEACHWOOD	GIRARD	MINERVA PARK	RIVERSIDE	URBANCREST
BEDFORD HEIGHTS	GLENWILLOW	MOGADORE	SABINA	VERMILION
BEREA	GRANDVIEW HEIGHTS	MOUNT STERLING	SAINT PARIS	WAKEMAN
BEXLEY	GROVE CITY	NEW ALBANY	SANDUSKY	WELLSTON
BRECKSVILLE	HASKINS	NEW BLOOMINGTON	SHAKER HEIGHTS	WELLSVILLE
CECIL	HUDSON	NEWTOWN	SHAWNEE HILLS	WESTLAKE
CEDARVILLE	INDEPENDENCE	NORTH LEWISBURG	SHEFFIELD LAKE	WILLOWICK
CENTERBURG	JEWETT	NORTH ROYALTON	SHERWOOD	WINTERSVILLE
CIRCLEVILLE	LAGRANGE	OAKWOOD VILLAGE	SILVER LAKE	WOODMERE
CLAYTON	LAKEMORE	OBERLIN	SOUTH EUCLID	WORTHINGTON
CUYAHOGA HEIGHTS	LOCKLAND	OTTAWA	SOUTH SOLON	YELLOW SPRINGS
ELYRIA	MACEDONIA	PIKETON	STEUBENVILLE	YOUNGSTOWN
FAIRPORT HARBOR	MAINEVILLE	PLYMOUTH		
Net Operating Loss - Schedule J, Line 27, 5 year loss carried forward exceptions				
BEXLEY	GROVE CITY	PIKETON	SANDUSKY	UPPER ARLINGTON
BOSTON HEIGHTS	JEWETT	PLYMOUTH	SHAWNEE HILLS	URBANCREST
CIRCLEVILLE	LAKEMORE	POWELL	SHEFFIELD LAKE	VERMILION
FREMONT	MECHANICSBURG	REYNOLDSBURG	SOUTH SOLON	WELLSVILLE
GALION	NEW ALBANY	RICHWOOD	SUNBURY	WORTHINGTON
GIRARD	OBERLIN	RIVERSIDE	TORONTO	YELLOW SPRINGS
GRANDVIEW HEIGHTS				
Rental Income - Schedule J, Line 24 - exceptions to the \$250.00 per month rental minimum				
ARLINGTON HEIGHTS	GALION	MECHANICSBURG	PIKETON	TORONTO
AVON LAKE	GIRARD	MILAN	PLYMOUTH	VERMILION
BEDFORD HEIGHTS	GLENWILLOW	MILFORD CENTER	POWELL	WELLSTON
BEXLEY	GRANDVIEW HEIGHTS	MOGADORE	REYNOLDSBURG	WELLSVILLE
CECIL	GROVE CITY	MOUNT STERLING	RIVERSIDE	WILLOWICK
CEDARVILLE	HASKINS	NEW ALBANY	SAINT PARIS	WINTERSVILLE
CENTERBURG	HUDSON	NEWTOWN	SHAWNEE HILLS	WOODMERE
CIRCLEVILLE	JEWETT	NORTH ROYALTON	SHEFFIELD LAKE	WORTHINGTON
CLAYTON	KIRTLAND	OBERLIN	SOUTH SOLON	YELLOW SPRINGS
FAIRPORT HARBOR	LAKEMORE	OTTAWA	STEUBENVILLE	YOUNGSTOWN
FREMONT	LOCKLAND			
Special Exceptions for filing and/or reporting income				
ARLINGTON HEIGHTS	FREMONT	LOCKLAND	OTTAWA	SHEFFIELD LAKE
ASHVILLE	GARFIELD HEIGHTS	MILFORD CENTER	REYNOLDSBURG	SHERWOOD
AVON LAKE	GIRARD	MOGADORE	RIVERSIDE	WINTERSVILLE
CAMPBELL	JEWETT	OAKWOOD VILLAGE	SAINT PARIS	YELLOW SPRINGS
Business and/or Moving Expenses				
BAY VILLAGE	GALENA	MAINEVILLE	OLMSTED FALLS	SHAWNEE HILLS
FREMONT	MACEDONIA	OBERLIN	REYNOLDSBURG	SUNBURY
Lottery/Gambling				
AVON LAKE	EAST CLEVELAND	JEWETT	MOUNT STERLING	SHEFFIELD LAKE
BEACHWOOD	FAIRPORT HARBOR	KIRTLAND	OLMSTED FALLS	SHERWOOD
BEDFORD HEIGHTS	FAIRVIEW PARK	LOCKLAND	ORANGE	SILVER LAKE
BEREA	FREMONT	LYNDHURST	PEPPER PIKE	SOUTH EUCLID
BEXLEY	GALENA	MACEDONIA	REMINDERVILLE	STRONGSVILLE
BRECKSVILLE	GALION	MAINEVILLE	REYNOLDSBURG	SUNBURY
BROADVIEW HEIGHTS	GARFIELD HEIGHTS	MAPLE HEIGHTS	RICHMOND HEIGHTS	UNIVERSITY HEIGHTS
BROOKLYN HEIGHTS	GIRARD	MARTINS FERRY	RIVERSIDE	UPPER ARLINGTON
CAMPBELL	GLENWILLOW	MIDDLEBURG HEIGHTS	SANDUSKY	WELLSVILLE
CENTERBURG	HIGHLAND HEIGHTS	MILAN	SHAKER HEIGHTS	WILLOWICK
CIRCLEVILLE	HUDSON	MILFORD CENTER		

2005-2006 TAX TABLE

TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT	TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT
013	Arlington Heights	.021	1.00	.021	528	Mount Sterling	.01	.00	.01
006	Ashville	.005	.00	.005	535	New Albany	.02	1.00	.02
010	Aurora	.02	1.00	.02	504	New Bloomington	.01	.50	.01
020	Avon	.015	1.00	.0125	540	Newburgh Heights	.02	.60	.01
021	Avon Lake	.015	1.00	.015	561	Newtown	.01	1.00	.01
040	Bay Village	.015	1.00	.01	549	North Lewisburg	.01	.50	.01
050	Beachwood	.015	1.00	.015	550	North Olmsted	.02	1.00	.02
051	Beachwood East JEDD	.015	----	----	570	North Royalton	.01	.25	.01
052	Beachwood West JEDD	.015	----	----	580	Oakwood Village	.02	1.00	.02
065	Bedford Heights	.02	1.00	.02	585	Oberlin	.019	1.00	.019
090	Bentleyville	.01	.25	.01	590	Olmsted Falls	.015	.50	.015
100	Berea	.02	1.00	.015	589	Olmsted JEDD	.015		
104	Bexley	.02	.80	.02	600	Orange	.02	.60	.015
110	* Boston Heights (2005)	.02	1.00	.02	601	Orange-Chagrin - Highlands JEDD	.02	----	
130	Brecksville	.02	1.00	.02	606	Ottawa	.01	1.00	.01
140	Broadview Heights	.02	.75	.02	650	Pepper Pike	.01	.50	.01
160	Brooklyn Heights	.02	1.00	.02	637	Piketon	.01	.50	.01
167	Campbell	.025	1.00	.025	640	Plain City	.01	.00	.01
168	Cardington	.01	1.00	.01	635	Plymouth	.005	.00	.005
195	Cecil	.01	.50	.01	648	Powell	.0075	1.00	.0025
192	Cedarville	.01	1.00	.01	645	Powhatan Point	.0075	1.00	.0075
194	Centerburg	.01	.50	.01	660	Reminderville	.015	.00	.015
180	Chagrin Falls	.015	.75	.015	661	Reminderville - Twinsburg Twp JEDD	.015		
190	Circleville	.015	1.00	.015	662	Reynoldsburg	.015	1.00	.015
193	Clayton	.015	1.00	.015	670	Richmond Heights	.02	1.00	.02
250	Cuyahoga Heights	.02	1.00	.02	671	Richwood	.01	.00	.01
270	East Cleveland	.02	.00	.01	669	Ridgeway	.005	.00	.005
277	* Elyria (2005)	.0175	1.00	.0175	680	Riverside	.015	1.00	.015
282	Elyria Township/ City of Elyria JEDD	.0175			704	* Sabina (2005)	.01	1.00	.01
291	Fairport Harbor	.02	1.00	.02	707	Saint Paris	.01	1.00	.01
300	* Fairview Park (2005) (2006)	.01875	.75	.0125	712	Salineville	.01	.50	.01
304	Fort Jennings	.01	1.00	.01	710	* Sandusky (2005) (2006)	.01	.50	.01
310	Fremont	.015	1.00	.015	720	Seven Hills	.02	1.00	.011
319	Galena	.01	.00	.01	750	Shaker Heights	.0175	.50	.01
317	Galion	.015	1.00	.01	749	Shawnee Hills	.02	1.00	.0175
320	Garfield Heights	.02	1.00	.02	751	Sheffield Lake	.0125	.50	.01
346	Girard	.02	1.00	.02	752	Sheffield Village	.015	1.00	.015
347	Glenwillow	.02	1.00	.02	748	Sherwood	.01	1.00	.01
357	* Grandview Heights (2005) (2006)	.0225	1.00	.02	756	Silver Lake	.02	1.00	.02
358	Grove City	.02	1.00	.02	770	* South Euclid (2005) (2006)	.015	.75	.01
364	Haskins	.01	.50	.01	769	South Solon	.01	.00	.01
370	Highland Heights	.015	1.00	.015	776	Steubenville	.02	1.00	.02
378	* Hudson (2005)	.02	1.00	.02	775	Streetsboro	.01	.00	.01
390	Independence	.02	1.00	.02	780	Strongsville	.02	.75	.02
377	Jewett	.01	1.00	.01	779	Sunbury	.01	.00	.01
394	Kirtland	.02	1.00	.0175	792	* Toronto (2005) (2006)	.015	1.00	.015
398	LaGrange	.015	1.00	.015	800	University Heights	.015	.00	.01
401	Lakemore	.02	1.00	.02	802	Upper Arlington	.02	1.00	.02
426	Lockland	.021	1.00	.021	806	Urbancrest	.02	1.00	.02
440	Lyndhurst	.015	.50	.015	810	Valley View	.02	1.00	.02
450	Macedonia	.02	1.00	.02	815	Vermilion	.01	1.00	.01
451	Macedonia / Northfield Ctr Twp. JEDD	.02			821	Wakeman	.01	.50	.01
454	Maineville	.01	.50	.01	820	Walton Hills	.02	1.00	.02
460	Maple Heights	.02	.80	.02	834	* Wellston (2005) (2006)	.0077	1.00	.0077
466	Martins Ferry	.0075	1.00	.0075	839	Wellsville	.01	.00	.01
480	Mayfield Heights	.01	.50	.01	841	* West Elkton	.01	.00	.01
485	Mayfield Village	.015	1.00	.015	840	Westlake	.015	1.00	.015
486	Mechanicsburg	.01	.00	.01	890	Willowick	.02	.875	.02
500	Middleburg Heights	.0175	1.00	.0175	894	Wintersville	.01	1.00	.01
505	Milan	.005	.00	.005	900	Woodmere	.02	.75	.01
507	Milford Center	.01	.50	.01	904	Worthington	.02	1.00	.02
509	* Minerva Park	.01	.50	.01	906	Yellow Springs	.015	1.00	.015
515	Mogadore	.02	1.00	.02	907	Youngstown	.0275	1.00	.0275
520	Moreland Hills	.01	.00	.01					

- *BOSTON HEIGHTS - 2005 Tax Rate and Credit Limit change from .015 to .02 effective 1-1-05
- *ELYRIA - 2005 Credit Rate change from .50 to 1.00 effective 1-1-05
- *FAIRVIEW PARK - 2005 Tax Rate is an average based on a change from .015 to .02 effective 4-1-05
- *GRANDVIEW HEIGHTS - 2005 Tax Rate is an average based on a change from .02 to .025 effective 7-1-05
- *HUDSON - 2005 Tax Rate and Credit Limit change from .01 to .02 effective 1-1-05
- *MINERVA PARK - 2005 Tax Effective 1-1-05
- *SABINA - 2005 Tax Rate, Credit Rate and Credit Limit change effective 1-1-05
- *SANDUSKY - 2006 Credit Rate change from .50 to .00 effective 1-1-06
- *SOUTH EUCLID - 2006 Tax Rate change from .015 to .02 effective 1-1-06
- *TORONTO - 2006 Tax Rate change from .015 to .02 effective 1-1-06
- *WELLSTON - 2005 Tax Rate and Credit Limit is an average based on a change from .0075 to .01 effective 12-1-05
- *WEST ELKTON - 2006 Tax Effective 1-1-06