

INSTRUCTIONS FOR FORM 37B

These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations.

The Form 37B, 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 37B, Section A and B, is no later than April 15, 2006.

WHO MUST FILE: Any individual 18 years of age (for exceptions, see special notes on page 4) 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 4 for a list of possible exemptions.

IF EXEMPT:

- Check exemption box (Form 37B, page 3)
- Complete declaration of exemption (Form 37B, 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 4.)

REFUNDS:
If you are requesting a refund:

- FOR ESTIMATED PAYMENTS: complete Form 37EZ, Form 37A, Form 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.

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.

- **Column A** - Enter municipality where your wages were earned.
- **Column B** - Wages:
 - A. All employee compensations paid to you by your employer(s) during 2005.
 - 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.

- **Column C** - Enter Tax Rate of your resident municipality, see Tax Table on page 6.
- **Column D** - Multiply wages (Column B) by Tax Rate (Column C).
- **Column E** - Enter all local/city tax withheld by your employer for the municipality where you worked and/or lived, as reported on your W-2 form. Do not include any school district tax that has been withheld.
- **Column F** - Enter the amount from Column D or E, whichever is less.

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 6
Line 3 – Enter allowable credit from Section A, T-2
Line 4 – Subtract Line 3 from Line 2. Note: If Line 4 is less than zero, use zero. For a refund of excess withholding tax, complete Form 10A. You may obtain forms at www.ritaohio.com.
Line 5 – Add your 2005 estimated tax payments and enter the sum on Line 5. **Do not include payments made in 2005 for a previous tax year.**
Line 6 – Enter any credit from the prior year. **AMOUNTS FOR LINES 5 AND 6 CAN BE VERIFIED BY CALLING RITA.**
Line 8 – If Line 7 is less than Line 4, subtract Line 7 from Line 4. Enter the difference on Line 8 (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 2006 TAX LIABILITY.** See instructions for Line 12. Note: If you owe less than \$1.00, you do not have to pay this amount.
Line 9 – If Line 7 is greater than Line 4 and you want that overpayment credited to your account enter the full amount on Line 9. **AN OVERPAYMENT MAY NOT BE SPLIT BETWEEN CREDIT AND REFUND.**
Line 10 – If Line 7 is greater than Line 4 and you want that overpayment refunded to you enter the full amount on Line 10.
Line 11 – If you anticipate owing income tax in 2006, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2006 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. You may use the amount from Line 4 as your estimate.
Line 12 – Enter first quarter 2006 estimate (1/4 of Line 11) or full estimate (Line 11). Note: Subtract any credit you may have from line 9 and enter the difference on Line 12.

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 13 payable to RITA and attach to the 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 is therefore subject to any assessed fees described above for their errors.
If you would like to verify your tax due use our Auto Calculate Form 37 or file your return using E-File, both are available 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 94652
Cleveland, OH 44101-4652

CONTACT US
Cleveland: 440-526-0900
Columbus: 614-538-0512
Youngstown: 330-743-3400
Toll free: 800-860-7482
TTD Only: 440-526-5332
Obtain forms at www.ritaohio.com

Form 37B is designed to be used by the municipalities listed below. If you reside in a R.I.T.A. municipality that is not listed, you cannot use this form. You must file your 2005 tax return using a Form 37EZ, 37A, Form 37 or E-File. You may obtain forms or file your return using E-File at www.ritaohio.com.

2005 - 2006 TAX TABLE		
MUNICIPALITY	TAX YEAR	TAX RATE
Arlington Heights		.021
Aurora		.02
Avon Lake		.015
Beachwood		.015
Bedford Heights		.02
* Boston Heights	(2005)	.02
Brecksville		.02
Brooklyn Heights		.02
Campbell		.025
Cardington		.01
Cedarville		.01
Circleville		.015
Clayton		.015
Cuyahoga Heights		.02
* Elyria		.0175
Fairport Harbor		.02
Fort Jennings		.01
Fremont		.015
Garfield Heights		.02
Girard		.02
Glenwillow		.02
Grove City		.02
Highland Heights		.015
* Hudson	(2005)	.02
Independence		.02
Jewett		.01
LaGrange		.015
Lakemore		.02
Lockland		.021
Macedonia		.02
Martins Ferry		.0075

2005 - 2006 TAX TABLE		
MUNICIPALITY	TAX YEAR	TAX RATE
Mayfield Village		.015
Middleburg Heights		.0175
Mogadore		.02
New Albany		.02
Newtown		.01
North Olmsted		.02
Oakwood Village		.02
Oberlin		.019
Ottawa		.01
Powhatan Point		.0075
Reynoldsburg		.015
Richmond Heights		.02
Riverside		.015
* Sabina	(2005)	.01
Saint Paris		.01
Sheffield Village		.015
Sherwood		.01
Silver Lake		.02
Steubenville		.02
* Toronto	(2005)	.015
	(2006)	.02
Upper Arlington		.02
Urbancrest		.02
Valley View		.02
Vermilion		.01
Walton Hills		.02
Wellston		.0075
Westlake		.015
Wintersville		.01
Worthington		.02
Yellow Springs		.015
Youngstown		.0275

- *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
- *HUDSON - 2005 Tax Rate and Credit Limit change from .01 to .02 effective 1-1-05
- *SABINA - 2005 Tax Rate, Credit Rate and Credit Limit change effective 1-1-05
- *TORONTO - 2006 Tax Rate and Credit Limit change from .015 to .02 effective 1-1-06