

**IF YOU WANT RITA TO CALCULATE YOUR TAXES, COMPLETE FORM 37EZ
- MAIL EARLY -**

MAIL BEFORE MARCH 31, 2006

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These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations.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, 2006.

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.

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, 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 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 2005, 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 ***

- **Column 1 - 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 2** - Enter local/city tax withheld by your employer(s) for the municipality where you worked
- **Column 3** - Enter local/city tax withheld by your employer(s) for the municipality where you lived. *Note: If you live and work in the same city, put the amount of tax withheld in Column 2 only.
- **Column 4** - Enter municipality where your wages were earned, even if it is different than what is on your W-2 form.
- **Column 5** - Enter municipality of residence during the period when the wages were earned
- **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 2005 tax and, when required by ordinance, your 2006 estimated tax. Any balance owed will be billed to you. 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.

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

CARDINGTON

- Individuals under 19 years of age are exempt

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

LOCKLAND

- Under 18 years of age exemption does not apply

- Individuals 65 years of age or older on December 21, 2005 with gross taxable income of \$1,200.00 or less 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

POWHATAN POINT

- Under 18 years of age exemption does not apply

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

YELLOW SPRINGS

- Individuals under 16 years of age are exempt

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

YOUNGSTOWN

- Under 18 years of age exemption does not apply

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
Youngstown Local: 330-743-3400
Toll free: 800-860-7482
TDD Only: 440-526-5332

Obtain forms at www.ritaohio.com