

INSTRUCTIONS FOR FORM 37A

These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations. You are eligible to use Form 37A if you report **only wage income and did not move within the tax year.**

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, 2009.

WHO MUST FILE: Any individual 18 years of age (for exceptions, see special notes on page 2) 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 2 for a list of possible exemptions.

IF EXEMPT:

- Check exemption box (Form 37A, page 1)
- Complete declaration of exemption (Form 37A, page 2)
- Attach proof of exemption

TAXABLE INCOME:

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.

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.)

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.

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 2008.
 - 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 Credit Limit of your resident municipality, see Tax Table on page 4
- **Column D** - Multiply wages (Column B) by Credit Limit (Column C).
- **Column E** - Enter local/city tax withheld by your employer for municipality where you worked, as reported on your W-2 form. Note: If you live and work in the same city, put the amount of tax

withheld in Column G only. *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. **Do not include any school district tax that has been withheld in either Columns E or G.**

- **Column F** - Enter the amount from Column D or E, whichever is less
- **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 2 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 7 – Add your 2008 estimated tax payments and enter the sum on Line 7. **Do not include payments made in 2008 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 2009 TAX LIABILITY.** See Instructions for Line 14. Note: If you owe less than \$1.00 (Ashville, Fairborn, Milford, Oxford, Ripley and Twinsburg \$5.00; Bellevue \$3.00; 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 2009, you must estimate your taxes and make quarterly payments. Complete Line 13 if the anticipated 2009 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 6 as your estimate. **NOTE:** If you have a change in your income during the year, you can adjust your estimated tax on any one of the quarterly billing statements sent to you throughout the year.
- Line 14 – Enter first quarter 2009 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. 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 reposit 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 94801
Cleveland, OH 44101-4801

CONTACT US: CLEVELAND LOCAL (440) 526-0900
TOLL FREE (800) 860-7482
COLUMBUS TOLL FREE (866) 721-7482
YOUNGSTOWN TOLL FREE (866) 750-7482
TDD (440) 526-5332
Obtain forms at www.ritaohio.com

RITA MEMBERS 2008 - 2009 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 2	TAX CREDIT LINE 4	CREDIT LIMIT COLUMN C
Addyston		.01	1.00	.01
Arlington Heights		.021	1.00	.021
* Ashville	(2008)	.001	.00	.001
Aurora		.02	1.00	.02
* Avon	(2008)	.0175	1.00	.015
Avon Lake		.015	1.00	.015
Bay Village		.015	1.00	.01
Beachwood		.015	1.00	.015
Bedford Heights		.02	1.00	.02
Bellevue		.015	1.00	.015
Bentleyville		.01	.25	.01
Berea		.02	1.00	.015
* Bettsville	(2008)	.01	.00	.01
Bexley		.02	.80	.02
Boston Heights		.02	1.00	.02
Brecksville		.02	1.00	.02
Broadview Heights		.02	.75	.02
Brooklyn		.02	1.00	.02
Brooklyn Heights		.02	1.00	.02
Campbell		.025	1.00	.025
Cardington		.01	1.00	.01
Cecil		.01	.50	.01
Cedarville		.01	1.00	.01
Centerburg		.01	.50	.01
Chagrin Falls		.015	.75	.015
Circleville		.015	.50	.015
Clayton		.015	1.00	.015
Corwin		.005	1.00	.005
Cuyahoga Heights		.02	1.00	.02
East Cleveland		.02	.00	.01
East Palestine		.01	.00	.01
Elyria		.0175	1.00	.0175
Fairborn		.015	1.00	.015
Fairport Harbor		.02	1.00	.02
Fairview Park		.02	.75	.0125
Fort Jennings		.01	1.00	.01
Fredericktown		.01	1.00	.01
Fremont		.015	1.00	.015
Galena		.01	.00	.01
Galion		.02	1.00	.01
Garfield Heights		.02	1.00	.02
Girard		.02	1.00	.02
Glenwillow		.02	1.00	.02
Grafton		.015	1.00	.015
* Grandview Heights	(2008)	.025	1.00	.02
	(2009)	.0225	1.00	.02
Grove City		.02	1.00	.02
Haskins		.01	.50	.01
Highland Heights		.02	1.00	.02
Hilliard		.02	1.00	.02
* Huber Heights	(2008)	.0225	1.00	.0225
	(2009)	.02	1.00	.02
Hudson		.02	1.00	.02
Independence		.02	1.00	.02
Jackson Center		.015	1.00	.015
Jewett		.01	1.00	.01
Kent		.02	1.00	.02
Kirtland		.02	1.00	.0175
LaGrange		.015	1.00	.015
Lakemore		.02	1.00	.02
Lithopolis		.01	.00	.01
Lockland		.021	1.00	.021
Lyndhurst		.015	.50	.015
Macedonia		.02	1.00	.02
Maineville		.01	.50	.01
Maple Heights		.025	1.00	.025
Martins Ferry		.0075	1.00	.0075
Mayfield Heights		.01	.50	.01
Mayfield Village		.015	1.00	.015
Mechanicsburg		.01	.00	.01
Mentor		.02	1.00	.02
Middleburg Heights		.02	1.00	.02
Middleport		.01	1.00	.01
Milan		.005	.00	.005
Milford		.01	.00	.01
Milford Center		.01	.50	.01
Minerva Park		.01	.50	.01

*ASHVILLE - 2008 Tax Rate and Credit Limit change from .005 to .01 effective 1-1-08
 - 2008 Tax Rate and Credit Rate change to .0175 1.00 .015 effective 1-1-08
 *AVON - 2008 Tax Rate and Credit Rate change to .0175 1.00 .015 effective 1-1-08
 *BETTSVILLE - 2008 Tax Credit change effective 1-1-08
 *GRANDVIEW HEIGHTS - 2009 Tax Rate change from .025 to .0225 effective 1-1-09

RITA MEMBERS 2008 - 2009 TAX TABLE				
MUNICIPALITY	TAX YEAR	TAX RATE LINE 2	TAX CREDIT LINE 4	CREDIT LIMIT COLUMN C
Mogadore		.02	1.00	.02
Moreland Hills		.01	.00	.01
Mount Sterling		.01	.00	.01
New Albany		.02	1.00	.02
New Bloomington		.01	.50	.01
New Franklin		.01	1.00	.01
New Waterford		.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		.02	1.00	.0125
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
Oxford		.0175	1.00	.0175
Pepper Pike		.01	.50	.01
Perry		.01	1.00	.01
Piketon		.01	.50	.01
Plain City		.01	.00	.01
Powell		.0075	1.00	.0025
Powhatan Point		.0075	1.00	.0075
Reminderville		.015	.00	.015
Reynoldsburg		.015	1.00	.015
Richmond Heights		.02	1.00	.02
Richwood		.01	.00	.01
Ridgeway		.005	.00	.005
Ripley		.01	1.00	.01
Riverside		.015	1.00	.015
Sabina		.01	1.00	.01
Saint Paris		.01	1.00	.01
* Salineville	(2008)	.01	.2301	.01
	(2009)	.01	.00	.01
Sandusky		.01	.00	.01
Seven Hills		.02	1.00	.011
Shaker Heights		.0175	.50	.01
Shawnee Hills		.02	1.00	.0175
Sheffield Lake		.015	.50	.01
Sheffield Village		.015	1.00	.015
Sherwood		.01	1.00	.01
Silver Lake		.02	1.00	.02
Silverton		.0125	.00	.0125
South Charleston		.01	1.00	.01
South Euclid		.02	.75	.01
South Solon		.01	.00	.01
Steubenville		.02	1.00	.02
* Stratton		.01	1.00	.01
Streetsboro		.01	.00	.01
Strongsville		.02	.75	.02
Sunbury		.01	.00	.01
Tontogany		.01	1.00	.01
Toronto		.02	1.00	.02
Twinsburg		.02	1.00	.02
Uhrichsville		.0175	1.00	.0175
University Heights		.025	1.00	.01
Upper Arlington		.02	1.00	.02
Urbancrest		.02	1.00	.02
Valley View		.02	1.00	.02
Vermilion		.01	1.00	.01
Wakeman		.01	.50	.01
Wellston		.01	1.00	.01
Wellsville		.01	.00	.01
West Elkton		.01	.00	.01
Westlake		.015	1.00	.015
Weston		.01	.00	.01
Willoughby		.02	1.00	.02
Willoughby Hills		.015	1.00	.01
Willowick		.02	.875	.02
Wilshire		.01	.00	.01
Wintersville		.01	1.00	.01
Woodmere		.02	.75	.01
Woodstock		.01	.00	.01
Worthington		.02	1.00	.02
Yellow Springs		.015	1.00	.015
Youngstown		.0275	1.00	.0275

*HUBER HEIGHTS - 2009 Tax Rate and Credit Limit change from .0225 to .02 effective 1-1-09
 *SALINEVILLE - 2008 Tax Credit is an average based on a change from .50 to .00 effective 6-16-08
 *STRATTON - 2008 Tax effective 8-1-08