

REGIONAL INCOME TAX AGENCY

INDIVIDUAL INCOME TAX RETURN

P.O. Box 94801, Cleveland, Ohio 44101-4801

2008

FORM 37A

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

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

Form fields for Social Security Number, Spouse's Social Security Number, Filing Status (Single, Joint, Refund, Credit), and Address (Address Number, Street Name, Apt. #, City, State, Zip Code, Daytime Phone Number, Municipality).

Section A

Table with 7 columns: COLUMN A (Municipality), COLUMN B (Wages), COLUMN C (Credit Limit), COLUMN D (Wages x Credit Limit), COLUMN E (Local/City Tax Withheld), COLUMN F (Lesser of D or E), COLUMN G (Local/City Tax Withheld for Resident Municipality). Includes Section A Totals and T-1, T-2, T-3 labels.

Note: If you want RITA to calculate your 2008 tax liability, sign the form and attach your W-2(s). Do not complete Section B.

Section B

- 1. Enter total wages from Section A, T-1
2. Multiply Line 1 by Tax Rate of residence municipality
3. Enter allowable credit from Section A, T-2
4. Multiply Line 3 by Tax Credit of residence municipality
5. Enter tax amount withheld from Section A, T-3
6. TOTAL TAX DUE RITA (Add Lines 4 and 5, subtract the total from line 2)
7. 2008 Estimated Tax payments made to RITA
8. Credit carried forward from 2007
9. Total credits allowable (Add lines 7 and 8)
10. If Line 9 is LESS than Line 6, enter the difference, which is the 2008 BALANCE DUE
11. If line 9 is GREATER than Line 6, and you want a CREDIT, enter the amount on line 11 CREDIT
12. If line 9 is GREATER than Line 6, and you want a REFUND, enter the amount on line 12 REFUND
13. Enter 2009 Estimated Tax in Full (Note: If Line 13 is left blank, RITA will calculate an estimate for you)
14. Enter first quarter 2009 estimate (1/4 of line 13) or full estimate (line 13) subtracting any credit from line 11
15. AMOUNT DUE by April 15, 2009 (Line 10 + Line 14)

Please make check or money order payable to R.I.T.A. and mail to P.O. Box 94801, Cleveland, Ohio 44101-4801

SIGNATURE DATE PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) DATE

SPOUSE'S SIGNATURE DATE ADDRESS ID NUMBER

May R.I.T.A. discuss this return with the preparer shown above? Yes No

THE ABOVE SIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2008

# DECLARATION OF EXEMPTION

## I AM NOT REPORTING TAXABLE INCOME BECAUSE:

1. I had NO TAXABLE INCOME for the entire tax year of 2008 (Attach a copy of page 1 of your 2008 Federal Form 1040 EZ, 1040 A, or 1040)

2. I was a member of the ARMED FORCES of the United States and had no other taxable income for all of tax year 2008

3. I was under 18 years of age for the entire tax year of 2008  
(Attach a copy of birth certificate or driver's license. For exceptions, see special notes at the bottom of this page)

DATE OF BIRTH     
MO. DAY YR.

4. I am a RETIRED individual receiving only pension, social security, interest or dividend income for all of 2008  
(Attach a copy of page 1 of your 2008 Federal return, 1099-R or statement of Social Security Earnings)

RETIREMENT DATE     
MO. DAY YR.

5. Prior to January 1, 2008, I moved from a RITA municipality

DATE OF MOVE     
MO. DAY YR.

Present Address \_\_\_\_\_  
Address City State Zip Code

Previous Address \_\_\_\_\_  
Address City State Zip Code

DATE OF DEATH     
MO. DAY YR.

6. Taxpayer is DECEASED

7. I am FILING JOINTLY with my spouse \_\_\_\_\_

SPOUSE'S NAME

SPOUSE'S SOCIAL SECURITY NUMBER

## SPECIAL NOTES:

### ADDYSTON

- Under 18 years of age exemption does not apply

### 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 who are under 18 years of age and who are full-time elementary, junior high or high school students are exempt from paying municipal income tax.

### CEDARVILLE

- Under 18 years of age exemption does not apply

### FAIRBORN

- Individuals under 16 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

### HUBER HEIGHTS

- Individuals under 16 years of age are exempt from paying municipal income tax.

- Individuals 18 yrs of age or older are required to file regardless of where and how much income is earned.

- Individuals age 16 and 17 must file if not fully withheld.

- Individuals under 18 years of age who are newspaper carriers are exempt from paying municipal income tax.

### JACKSON CENTER

- Individuals under 16 years of age are exempt

### JEWETT

- Individuals under 16 years of age are exempt

### LITHOPOLIS

- Under 18 years of age exemption does not apply

### LOCKLAND

- Under 18 years of age exemption does not apply

- Individuals 65 years of age or older on December 21, 2008 with gross taxable income of \$1,200.00 or less are exempt

### MIDDLEPORT

- Under 18 years of age exemption does not apply

### MILFORD

- Under 18 years of age exemption does not apply

### MILFORD CENTER

- Individuals who are full-time students or under 18 years of age are exempt from paying municipal tax

- 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

- Students 18 years of age or under and earning less than \$600.00/yr. are exempt from paying municipal income tax

### OXFORD

- Under 18 years of age exemption does not apply

### 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

### RIPLEY

- Under 18 years of age exemption does not apply

### 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

### SILVERTON

- Under 18 years of age exemption does not apply

### TONTOGANY

- Under 18 years of age exemption does not apply

### WESTON

- Individuals under 17 years of age are 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