

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **ADELPHI:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$100.00.
- Lottery/Gambling income is taxable – no minimum

### **ADDYSTON:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **ANDOVER:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum

### **ARLINGTON HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$400.00.
- Rent is taxable provided their total gross rental is in excess of \$100.
- Lottery/Gambling income is taxable – no minimum

### **ASHVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- 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.
- Lottery/Gambling income is taxable – no minimum
- Amounts of less than \$5.00 will not be collected or refunded

### **AURORA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.

### **AVON:**

- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$4,000,000.

### **AVON LAKE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$40.00.
- Rent is taxable provided their total gross rental is in excess of \$125 per month.
- Individuals under 16 years of age are exempt from paying municipal income tax.
- Lottery/Gambling income is taxable – no minimum

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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **BAY VILLAGE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- 2106 expenses are limited to the amount deductible for federal tax purposes and 3903 expenses are not allowed.

### **BEACHWOOD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Lottery/Gambling income is taxable – no minimum

### **BEAVERDAM:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$500 per month.
- Lottery/Gambling income is taxable – no minimum

### **BEDFORD HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable provided their total gross rental is in excess of \$125 per month.
- Lottery/Gambling income is taxable – no minimum (losses are not deductible)

### **BELLEVUE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may be carried forward (Section J) for 1 yr.
- State unemployment compensation is taxable
- Amounts of less than \$3.00 will not be collected or refunded

### **BEREA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$100,000 for residents and non-residents.

### **BETTSVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$150 per month.
- Lottery/Gambling income is taxable – no minimum

### **BEXLEY:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$200.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **BOSTON HEIGHTS:**

- A net operating loss may be carried forward (Section J) for 3 yrs

### **BRECKSVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$75.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5000 for residents and non-residents.

### **BROADVIEW HEIGHTS:**

- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$10,000 for residents and non-residents.

### **BROOKLYN:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable provided their total gross rental is in excess of \$125 per month.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000,000.

### **BROOKLYN HEIGHTS:**

- Lottery/Gambling income is taxable provided their total gross winnings is in excess of \$100,000 (losses are not deductible).

### **CAMPBELL:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000.

### **CARDINGTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum
- Individuals under 18 years of age and who are full-time elementary, junior high or high school students earning are exempt from paying municipal income tax

### **CECIL:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$125.

### **CEDARVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$200.
- Individuals under 16 years of age are exempt from paying municipal income tax.

### **CENTERBURG:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum (losses are not deductible).

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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **CIRCLEVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum (losses are not deductible).

### **CLAYTON:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

### **COMMERCIAL POINT:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable – no minimum
- Amounts of less than \$5.00 will not be collected or refunded

### **CORWIN:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 3 yrs.
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum

### **EAST CLEVELAND:**

- Lottery/Gambling income is taxable – no minimum

### **EAST PALESTINE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$300 per month.
- Lottery/Gambling income is taxable – no minimum

### **EDISON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$200 per month.
- Lottery/Gambling income is taxable provided their total gross winnings is in excess of \$5000.00 for residents and non-residents.

### **ELYRIA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.

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- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **FAIRBORN:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$100 per month.
- Individuals under 16 years of age are exempt from paying municipal income tax.
- 100% of the meal/entertainment expenses reported on 2106 Employee Business Expenses are allowed as a deduction.
- Lottery/Gambling income is taxable – no minimum
- Amounts of less than \$5.00 will not be collected or refunded

### **FAIRPORT HARBOR:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$125 per month.
- Lottery/Gambling income is taxable – no minimum

### **FAIRVIEW PARK:**

- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$1000.

### **FORT JENNINGS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.

### **FREDERICKTOWN:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$200 per month.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5000 (effective 1/01/08).

### **FREMONT:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$100 per month.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- 2106 expenses are limited to the amount deductible for federal tax purposes and 3903 expenses are not allowed.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### **GAHANNA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$200.01.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$100 per month.
- Lottery/Gambling income is taxable – no minimum

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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **GALENA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Schedule A deductions are not allowed and moving expense reimbursements are taxable.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### **GALION:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$300 per month.
- Lottery/Gambling income is taxable – no minimum

### **GARFIELD HEIGHTS:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Residents of GARFIELD HTS. who are 62 years of age and older are entitled to a wage exemption.
- Lottery/Gambling income is taxable – no minimum.

### **GIRARD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable – no minimum
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000.

### **GLENWILLOW:**

- Quarterly payments of estimated tax are not required.
- Rent is taxable provided their total gross rental is in excess of \$125 per month.
- Lottery/Gambling income is taxable – no minimum

### **GRAFTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### GRANDVIEW HEIGHTS:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum

### GROVE CITY:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$100 per month.

### HASKINS:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$200.00.
- Rent is taxable – no minimum

### HIGHLAND HEIGHTS:

- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$1,000,000.

### HILLIARD:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$200.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$100 per month.

### HUDSON:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Rent is taxable provided their total gross rental is in excess of \$450 per month.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### JACKSON CENTER:

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 16 years of age are exempt from paying municipal income tax.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable – no minimum

### JEWETT:

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 7 yrs.
- Rent is taxable – no minimum
- Individuals under 16 years of age are exempt from paying municipal income tax.

### JOHNSTOWN:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
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- Lottery/Gambling winnings are not taxable.

### **KETTLERSVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 17 years of age are exempt from paying municipal income tax.
- Amounts of less than \$5.00 will not be collected or refunded

### **KENT:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$60.00.
- Rent is taxable – no minimum.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$100.00.
- A deduction is allowed for the ½ of Self-Employment tax in calculating business or self-employment income or loss.

### **KILLBUCK:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Rent is taxable – no minimum.

### **KIRTLAND:**

- Rent is taxable provided their total gross rental is in excess of \$125 per month
- Lottery/Gambling income is taxable – no minimum

### **LAGRANGE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum

### **LAKEMORE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.

### **LITHOPOLIS:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **LOCKBOURNE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Income of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage is not taxable. An exemption certificate must be filed.

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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **LOCKLAND:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Any LOCKLAND taxpayer who is 65 yrs. of age or older on December 21 of the taxable year and has gross taxable income of \$1,200.00 or less is exempt. An exemption certificate must be filed.
- Lottery/Gambling income is taxable – no minimum

### **LOVELAND:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A loss from business activity, i.e. Schedule C and/or E, can not be offset against any type of non-business income.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum
- Amounts of less than \$2.00 will not be collected or refunded

### **LYNDHURST:**

- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5, 000,000.

### **MACEDONIA:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable – no minimum
- Amounts of less than \$2.00 will not be collected or refunded

### **MAINEVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### **MANCHESTER**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Amounts of less than \$10.01 not be collected or refunded

### **MAPLE HEIGHTS:**

- A net operating loss may be carried forward (Section J) for 1 yrs
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- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **MARTINS FERRY:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$60.00.
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum

### **MAYFIELD HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.

### **MAYFIELD VILLAGE:**

- Lottery/Gambling income is taxable – no minimum

### **McCLURE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$4999.

### **MECHANICSBURG:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable – no minimum

### **MELROSE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable – no minimum.

### **MENTOR:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 1 yrs
- Rent is taxable provided their total gross rental is in excess of \$125 per month.
- Lottery/Gambling income is taxable – no minimum

### **METAMORA:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$600.

### **MIDDLEBURG HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$100,000 for residents and non-residents if purchased in the city.

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### **MIDDLEPORT:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable provided their total gross rental is in excess of \$100 per month.
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **MILAN:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$500 per month.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### **CITY OF MILFORD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable – no minimum
- Amounts of less than \$5.00 will not be collected or refunded

### **MILFORD CENTER:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals who are fulltime students or under 18 years of age are exempt from paying municipal income tax.
- The first \$1,000.00 income earned of the mentally retarded or developmentally disabled while working in a government-funded workshop for less than minimum wage is exempt.
- Lottery/Gambling income is taxable – no minimum.

### **MINERAL CITY:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.

### **MINERVA PARK:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

### **MINGO JUNCTION:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
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### **MOGADORE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$100 per month.
- MOGADORE taxpayers who are full-time, post secondary education program students for at least 5 calendar months of the year may be eligible for a tax credit for a tax credit not to exceed \$75.00.
- Lottery/Gambling income is taxable – no minimum

### **MORELAND HILLS:**

- Lottery/Gambling income is taxable – no minimum.

### **MOUNT STERLING:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum

### **NEW ALBANY:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum

### **NEW BLOOMINGTON:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

### **NEW FRANKLIN:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$5000 per month
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000.

### **NEW RICHMOND:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000.

### **NEW WATERFORD:**

- An estimate tax is not required by Individuals, including sole proprietors.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$200 per month
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000.

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **NEWBURGH HEIGHTS:**

- Lottery/Gambling income is taxable – no minimum

### **NEWTOWN:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$40.00.
- Rent is taxable – no minimum.

### **NORTH LEWISBURG:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable – no minimum

### **NORTH ROYALTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Rent is taxable provided their total gross rental is in excess of \$125 per month

### **OAKWOOD VILLAGE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Personal earnings of any person who is a full-time high school or undergraduate college student working within the State of Ohio during the taxable year for which period they are residents of OAKWOOD VLG. may be exempt from paying residence tax.

### **OBERLIN:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$300.00.
- A net operating loss may be carried forward (Section J) for 3 yrs effective for taxable years beginning on or after July 1, 2006
- Rent is taxable – no minimum.
- 2106 expenses are limited to the amount deductible for federal tax purposes; Federal Form 3903 moving expenses are not allowed.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$1,000,000.

### **OLMSTED FALLS:**

- Federal Form 2106 business expenses and Federal Form 3903 moving expenses are not allowed.
- Lottery/Gambling income is taxable – no minimum

### **ORANGE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$600.

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **OTTAWA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum.
- Students 18 years of age or under and earning less than \$600.00 /yr are exempt from paying municipal income tax
- Lottery/Gambling income is taxable – no minimum.

### **OXFORD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 3 yrs
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$600.
- Amounts of less than \$5.00 will not be collected or refunded

### **PATASKALA:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$5.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum.
- Amounts of less than \$5.00 will not be collected, credited or refunded

### **PEPPER PIKE:**

- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### **PERRY:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$125.
- Lottery/Gambling income is taxable – no minimum.

### **PIKETON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J)
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum.

### **PLAIN CITY:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

### **PLEASANT HILL:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum.
- 2106 expenses are limited to the amount deductible for federal tax purposes.

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **PORTAGE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **POWELL:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum

### **POWHATAN POINT:**

- Quarterly payments of estimated tax are not required.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **QUINCY:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable – no minimum.

### **REMINDERVILLE:**

- Lottery/Gambling income is taxable – no minimum.

### **REYNOLDSBURG:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Income of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage is not taxable. An exemption certificate must be filed.
- 3903 Moving expenses are not allowed.
- Lottery/Gambling income is taxable – no minimum

### **RICHMOND HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable – no minimum.

### **RICHWOOD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).

### **RIDGEWAY:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

## Special Notes – Form 37

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- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **RIPLEY:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable if winnings are at least 300x the amount of the bet.
- Amounts of less than \$5.00 will not be collected or refunded

### **RIVERSIDE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 3 yrs
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

### **ROSSFORD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable – no minimum.

### **SABINA:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

### **SAINT PARIS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **SALINEVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$200.

### **SANDUSKY:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$40.00.
- A net operating loss may not be carried forward (Section J).
- The calculation of taxable income for any taxable year shall not include a deduction for any net operating loss incurred by the taxpayer. Moreover, no portion of a net operating loss may offset the taxpayer's taxable income in any taxable year prior or subsequent to the taxable year in which the taxpayer incurred the net operating loss.
- Lottery/Gambling income is taxable – no minimum for residents and non-residents.

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **SARDINIA:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Amounts of less than \$5.00 will not be collected or refunded

### **SEVEN HILLS:**

- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$50,000.

### **SHAKER HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$600.

### **SHAWNEE HILLS:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Federal Form 2106 business expenses and Federal Form 3903 moving expenses are not allowed.

### **SHEFFIELD LAKE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Individuals under 16 years of age are exempt from paying municipal income tax.
- Lottery/Gambling income is taxable – no minimum.

### **SHEFFIELD VILLAGE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$100.00.
- Lottery/Gambling income is taxable – no minimum.

### **SHERWOOD:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- The first \$10,000 of any salaries, wages, commissions and other compensation earned by any natural person sixty-five (65) years of age and over is exempt.
- Lottery/Gambling income is taxable – no minimum.

### **SILVER LAKE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum.

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **SILVERTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss up to \$3000 may be carried forward until exhausted, but not for more than 5 yrs.
- Rent is taxable – no minimum
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable – no minimum.

### **SOUTH CHARLESTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$40.00.
- Rent is taxable provided their total gross rental is in excess of \$100.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5000.

### **SOUTH EUCLID:**

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$100.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000 for residents and non-residents.

### **SOUTH SOLON:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 3 yrs
- Rent is taxable provided their total gross rental is in excess of \$100 or if more than one rental.

### **STEUBENVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable provided their total gross rental is in excess of \$100.

### **STRATTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum
- Federal Form 2106 business expenses and Federal Form 3903 moving expenses are limited to the amount deductible for federal tax purposes.

### **STRONGSVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$600 for residents and non-residents.

## Special Notes – Form 37

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- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### SWANTON:

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$600 for residents and non-residents. In addition to cash winnings, you must include as taxable income the fair market value of bonds, cars, houses and other non-cash prizes. Lottery winnings payable in installments must include the gross receipts of annual payments and any amounts received designated as interest on unpaid installments. Lottery payments received as a lump sum must report the amount received from the sale as taxable income in the year it is received.
- Amounts of less than \$5.00 will not be collected or refunded

### SUNBURY:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum
- Schedule A deductions are not allowed and moving expense reimbursements are taxable.
- Lottery/Gambling income is taxable – no minimum

### TALLMADGE:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$400.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$1000..
- Lottery/Gambling income is taxable – no minimum.
- Amounts of less than \$5.00 will not be collected, credited or refunded

### THURSTON:

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Lottery/Gambling income is taxable – no minimum.
- Amounts of less than \$5.00 will not be collected, credited or refunded

### TONTOGANY:

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### TORONTO:

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$100.

## Special Notes – Form 37

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- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **TREMONT CITY:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$200.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5,000 for residents and non-residents.

### **TWINSBURG:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$125.
- 2106 expenses are limited to the amount deductible for federal tax purposes.
- Lottery/Gambling income is taxable – no minimum.
- Amounts of less than \$5.00 will not be collected or refunded

### **UHRICHSVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable provided their total gross rental is in excess of \$100.
- Lottery/Gambling income is taxable – no minimum

### **UNIVERSITY HEIGHTS:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Lottery/Gambling income is taxable – no minimum.

### **UPPER ARLINGTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Lottery/Gambling income is taxable – no minimum.

### **URBANCREST:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).

### **VERMILION:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may be carried forward (Section J) for 3 yrs
- A business loss cannot offset a business profit.

### **WAKEMAN:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

## 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. If your municipality is not listed the following instructions or requirements would apply:

- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **WAYNESVILLE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Lottery/Gambling income is taxable – no minimum.

### **WELLSTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Rent is taxable provided their total gross rental is in excess of \$100.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$5000.

### **WELLSVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum
- Lottery/Gambling income is taxable – no minimum.

### **WEST ELKTON:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.

### **WESTLAKE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.

### **WESTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- Rent is taxable – no minimum.
- Individuals under 17 years of age are exempt from paying municipal income tax
- Lottery/Gambling income is taxable – no minimum.

### **WILLOUGHBY:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$125.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$100,000.

### **WILLOUGHBY HILLS:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$125.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$100,000.

### **WILLOWICK:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$50.00.
- Rent is taxable provided their total gross rental is excess of \$125 per month
- Lottery/Gambling income is taxable – no minimum.

## Special Notes – Form 37

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- Quarterly payments of estimated tax must be made if the anticipated amount is at least \$10.00
- A net operating loss may be carried forward (Section J) for 5 yrs
- Rent is taxable provided their total gross rental is in excess of \$250
- Individuals under 18 years of age are exempt from paying municipal income tax
- Business Expenses and/or Moving Expenses are allowed
- Lottery/Gambling winnings are not taxable.

### **WILLSHIRE:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$200.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable provided their total gross winnings are in excess of \$1200.

### **WINTERSVILLE:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable – no minimum.
- Individuals under 18 years of age are not exempt from paying municipal income tax.

### **WOODMERE:**

- Rent is taxable provided their total gross rental is in excess of \$125 per month.

### **WOODSTOCK:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Lottery/Gambling income is taxable – no minimum

### **WORTHINGTON:**

- Quarterly payments of estimated tax must be made if the anticipated amount is over \$100.00.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Lottery/Gambling income is taxable – no minimum.

### **YELLOW SPRINGS:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- A net operating loss may not be carried forward (Section J).
- Rent is taxable – no minimum.
- Individuals under 16 years of age are exempt from paying municipal income tax
- Individuals under 18 years of age who are newspaper carriers are exempt from paying municipal income tax
- Lottery/Gambling income is taxable – no minimum.

### **YOUNGSTOWN:**

- Quarterly payments of estimated tax must be made regardless of the anticipated amount owed.
- Rent is taxable provided their total gross rental is in excess of \$100.
- Individuals under 18 years of age are not exempt from paying municipal income tax.