

REGIONAL INCOME TAX AGENCY NET PROFITS TAX RETURN

**FORM
27**



Form 27A

For CALENDAR YEAR 20 OR FISCAL YEAR BEGINNING / , 20 AND ENDING / , 20
Federal Return and applicable Schedules and 1099's **MUST** be attached to be considered a complete tax return.
Partnerships **MUST** complete schedule Z

Company Name

Address # Street Suite No.

City State Zip Code

Indicate your Federal Identification Number Below

IF THIS IS AN AMENDED RETURN CHECK HERE TAX YEAR

Federal Business Activity Code No. from your federal tax return

Business Activity

1. TOTAL TAXABLE INCOME (Per copy of Federal Form 1120, 1120s, 1065 or 1041 attached)	1	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2.A. ITEMS NOT DEDUCTIBLE (From Line G, Schedule X)	Add 2A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
B. ITEMS NOT TAXABLE (From Line Z, Schedule X)	Deduct 2B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
C. ENTER EXCESS OF LINE 2A or 2B	2C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3.A. ADJUSTED INCOME (Line 1 plus or minus Line 2C) if Schedule X is used.	3A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
B. AMOUNT ALLOCABLE TO R.I.T.A. If Schedule Y, page 4 is used <input type="text"/> % of line 3A	3B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
C. LESS ALLOCABLE NET LOSS Per previous Municipal Income Tax Returns (submit schedule)	3C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX Line 3A or 3B less 3C	4	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5. MUNICIPAL TAX DUE (See Instructions) NOTE: Must complete Schedule B on page 2 to show RITA Municipal distribution(s)	5	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6.A. PAYMENTS ON DECLARATIONS OF ESTIMATED MUNICIPAL TAX FOR THE YEAR 20 <input type="text"/>	6A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
B. AMOUNT OF PREVIOUS YEAR CREDITS	6B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
C. TOTAL CREDITS ALLOWABLE	6C	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7.A. BALANCE DUE (Line 5 less Line 6C) REMITTANCE PAYABLE TO R.I.T.A. MUST ACCOMPANY THIS FORM	7A	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
B. OVERPAYMENT CLAIMED (If Line 6C exceeds Line 5 enter difference here and check the desired box)	7B	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Refund **(Overpayments cannot be split between refund and credit)**

Credit

R

C



Form 27B

**FORM
27**

SCHEDULE B - DISTRIBUTION OF TAX WITHIN R.I.T.A. MUNICIPALITIES

(if more space is needed, attach additional schedule)

TOTAL TAX AMOUNT DISTRIBUTED BELOW MUST EQUAL
AMOUNT SHOWN ON LINE 5.

City Name	Taxable Income	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> . <input type="text"/> %	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> . <input type="text"/> %	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> . <input type="text"/> %	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Computation of Estimated Tax

8.A. Estimated Tax (from distribution below)	8A	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
B. Credit (if any) From Prior Year (7B)	8B	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
C. Line 8A less line 8B	8C	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
D. Amount paid (not less than 1/4 of estimated tax)	8D	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(IF LINE 8A IS LEFT BLANK AN ESTIMATE WILL BE CREATED FOR YOU BASED ON PRIOR YEAR LIABILITY AND MUNICIPAL DISTRIBUTION)		
9. TOTAL OF 7A + 8D	9	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

MAKE CHECKS PAYABLE TO R.I.T.A.

Estimated Tax Distribution From Line 8A (above)

(if more space is needed, attach additional schedule)

City Name	Taxable Income	Tax Rate	Tax Due
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> . <input type="text"/> %	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> . <input type="text"/> %	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> . <input type="text"/> %	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE, AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

SIGNATURE OF OFFICER OR PARTNER

PREPARER'S SIGNATURE

FIRM NAME

TITLE

PHONE

DATE

PREPARER'S ADDRESS

Business Status:

Out of Business

month day year

Schedule X Reconciliation with Federal Income Tax Return

FORM 27



Form 27C

ITEMS NOT DEDUCTIBLE

- A. CAPITAL LOSSES (excluding ordinary losses) , , , .00
- B. EXPENSES APPLICABLE TO NON-TAXABLE INCOME , , , .00
- C. TAXES BASED ON INCOME , , , .00
- D. NET OPERATING LOSS DEDUCTION PER FEDERAL RETURN , , , .00
- E. PAYMENTS TO PARTNERS , , , .00
- F. OTHER EXPENSES NOT DEDUCTIBLE (EXPLAIN) , , , .00
- G. TOTAL ADDITIONS (enter on Line 2A.) , , , .00

ITEMS NOT TAXABLE

- N. CAPITAL GAINS (excluding ordinary gains) , , , .00
- O. INTEREST INCOME , , , .00
- P. DIVIDENDS , , , .00
- Q. OTHER (EXPLAIN) , , , .00
- Z. TOTAL DEDUCTIONS (enter on Line 2B.) , , , .00

Schedule Z PARTNER'S DISTRIBUTIVE SHARES OF NET INCOME (From Federal Schedule 1065K & 1099)

Name and address of each partner

- 1. _____
- 2. _____

Page 3

Social Security Number of Each Partner

- Partner 1
 - Partner 2
- (if more space is needed, attach additional schedules)

Distributive Shares of Partners

- | | Percent | Amount |
|-----------|---|---|
| Partner 1 | <input type="text"/> <input type="text"/> % | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| Partner 2 | <input type="text"/> <input type="text"/> % | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

Other Payments

- Partner 1 , , , .00
- Partner 2 , , , .00

Taxable Percentage

- Partner 1 %
- Partner 2 %

Amount Taxable

- Partner 1 , , , .00
- Partner 2 , , , .00



Schedule Y BUSINESS ALLOCATION FORMULA (See Instructions)

	A. Located Everywhere	B. Located in R.I.T.A. Municipality (ies)	C. Percentage (B ÷ A)
Step 1 Average net book value of real and tangible personal property	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	
Gross annual rentals multiplied by 8	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	
Total Step 1	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	<input style="width: 20px; height: 20px;" type="text"/> %
Step 2 Total wages, salaries, commissions and other compensation for all employees	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	<input style="width: 20px; height: 20px;" type="text"/> %
Step 3 Gross receipts from sales and work or services performed (see instructions)	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	\$ <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> .00	<input style="width: 20px; height: 20px;" type="text"/> %
Step 4 Total Percentage			<input style="width: 20px; height: 20px;" type="text"/> %
Step 5 Average percentage (divide total percentage by number of percentages used ENTER ON LINE 3B, PAGE 1)	<input style="width: 20px; height: 20px;" type="text"/> %		

INSTRUCTIONS FOR PREPARING FORM 27

GENERAL INSTRUCTIONS

FILING REQUIREMENTS: Every corporation, partnership, trust or estate whether a resident or non-resident that conducts business in a R.I.T.A. municipality must file a return and pay tax on the net profit.

WHAT CONSTITUTES NET PROFITS: Net profits shall be determined on the basis of the information used for federal income tax purposes adjusted to the requirements of the Ordinance of a R.I.T.A. municipality. Expenses attributable to non-taxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for federal income tax purposes are not to be considered in arriving at net profits.

HOW TO TREAT A NET LOSS: The portion of a net operating loss sustained in any taxable year, allocable to a R.I.T.A. municipality may be applied against the portion of the profit of succeeding year(s) allocable to a R.I.T.A. municipality until exhausted but in no event for more than five (5) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocated to a R.I.T.A. municipality in the same manner as provided herein for allocating net profits to the taxing municipality. The net operating loss of a business which loses its identity through merger, consolidation, etc. shall be allowed as a loss carry-forward deduction to the surviving business entity to the extent permitted by the Internal Revenue Code.

WHEN TO FILE: On or before April 30th following the close of the calendar year (April 15 for entities conducting business in Bexley, Galena, Martins Ferry, Marysville, Milan, Milford Center, Mount Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville, Toronto and Urbancrest). If the return is made for a fiscal year or any period less than a year, file within four (4) months from the end of the fiscal year or other period. (Before the 15th day of the fourth month from the end of the fiscal year or other period for Bexley, Galena, Martins Ferry, Marysville, Milan, Milford Center, Mount Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville and Toronto.)

WHERE TO FILE: Forms may be mailed to R.I.T.A., P.O. Box 89475, Cleveland, Ohio 44101-6475, or delivered to the office of the Regional Income Tax Agency.

EXTENSIONS OF TIME TO FILE for good cause may be granted by the Administrator. Make written request on or before the due date stating reason for extension.

ROUNDING OFF TO WHOLE DOLLARS is permitted. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar.

In accordance with law, **PENALTY AND INTEREST** will be charged for failing to file a return and to pay taxes, including estimated taxes, when they are due.

SPECIAL NOTES

BEXLEY, GRANDVIEW HTS., MARYSVILLE, NEW ALBANY, OBERLIN, PLYMOUTH, POWELL, REYNOLDSBURG, RIVERSIDE, SANDUSKY, SHAWNEE HILLS, SUNBURY, TORONTO, UPPER ARLINGTON, URBANCREST AND WORTHINGTON: A net operating loss may not be carried forward. For Upper Arlington only, net operating loss can be carried forward prior to tax year 1999 for a maximum of three years.

BOSTON HTS. AND SOUTH SOLON: A net operating loss may be carried forward for a maximum period of three (3) years.

RIVERSIDE: Net losses, incurred in a business or other activity subject to the ordinance, are deductible from all the taxable net profits and earnings included in the return.

SPECIFIC INSTRUCTIONS

HEADING — Print your company name, address, federal identification number, or make needed corrections if already imprinted.

LINE 1 — Place here your total taxable income as shown on your federal form attached. 1065 filers use amount shown as ordinary income.

LINE (2A), (2B), AND (2C) — are used to make adjustments when Line 1 includes income not taxable and/or items not deductible for municipal tax purposes. Schedule X is used to reconcile income as used for federal purposes by subtracting such income items that are not taxable for municipal purposes and adding back deductions used for federal purposes which are not allowable for city purposes. Enter the amounts of any such items in Schedule X, and carry the totals of Schedule X, Lines (G) and (Z) respectively to Lines (2A) and (2B). The difference between Lines (2A) and (2B) is to be entered on Line (2C). Also see instructions for Schedule X.

LINE (3A) — is the result of Line 1 plus Line (2A) less Line (2B).

LINE (3B) — The income tax ordinance recites a formula (Schedule Y) to determine the percentage of income attributable to R.I.T.A. municipalities by business entities conducting business activity both within and outside R.I.T.A. municipalities. If Schedule Y is used, bring the average percentage from Line 5 of Schedule Y to the % line of Line (3B). Multiply Line (3A) by this percentage and enter the result on Line (3B).

LINE (3C) — Business entities may carry operating losses forward for a maximum period of five (5) years or until exhausted whichever is earlier, except as indicated in the special note section. No portion of a net operating loss shall be carried back against net profits of any prior year. Taxpayers doing business both in and outside R.I.T.A. municipalities who allocate profits via Schedule Y must also allocate losses accordingly. A worksheet or schedule is required to support an operating loss claimed on the return.

LINE 4 — is the result of Line (3B) less Line (3C).

LINE 5 — See reverse side for tax rates or use www.rita.to to obtain current rates. NOTE: You must complete Schedule B for any amount on line 5.

LINE (6A) — Enter here estimate payments made to R.I.T.A. municipalities for this taxable year.

LINE (6B) — Enter credit from prior year(s). (Overpayment you indicated on the prior return to be credited against this year's tax.)

LINE (6C) — is the total of Lines (6A) and (6B).

LINE (7A) — If Line 5 is greater than Line (6C) the difference should be entered here. Remittance in this amount must accompany the return when filed. If this amount is less than \$1, (for Bedford Hts. \$5), you do not have to pay.

LINE (7B) — If Line (6C) is greater than Line 5 the difference should be entered here. This amount will be transferred as a credit unless you request a refund. Refunds of less than \$1 (for Bedford Hts. \$5) are not made, per the income tax ordinance, but can be credited to your account. Do not split overpayment between credit and refund. Please check refund box on return envelope to expedite processing of the refund.

LINE (8) — COMPUTATION OF ESTIMATED TAX

PLEASE NOTE: IF THE ESTIMATE IS LEFT BLANK, AN ESTIMATE WILL BE CREATED FOR YOU BASED ON PRIOR YEAR LIABILITY AND DISTRIBUTION. IF NO ESTIMATE IS REQUIRED PLACE A ZERO ON LINE 8A.

DECLARATION OF ESTIMATED MUNICIPAL TAX ON NET PROFITS

It is required by municipal ordinance, a Declaration of Estimated Income Tax on Net Profits must be filed by the following:

- (1) All corporations whose income is derived from sales made, work done, services performed or rendered, and business or other activities conducted in any R.I.T.A. MUNICIPALITY, whether or not such income results in a net profit.
- (2) All resident or non-resident partnerships, limited partnerships, estates or trusts which expect a profit or loss derived from sales made, work done, services performed or rendered and business or other activities conducted in any R.I.T.A. MUNICIPALITY.

Fiscal Taxpayers: For businesses whose fiscal year starts on January 1,

the estimate is due on or before April 30 (April 15 for Bexley, Galena, Martins Ferry, Marysville, Milan, Milford Center, Mount Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville and Toronto).

For businesses whose fiscal year starts after January 1, the estimate is due on the last day (15th day for Bexley, Galena, Martins Ferry, Marysville, Milan, Milford Center, Mount Sterling, New Albany, Plymouth, Powell, Reynoldsburg, Shawnee Hills, Steubenville and Toronto) of the fourth month following the end of the fiscal year.

- Enter the computed, estimated taxable income and taxes for each municipality in the space provided next to the name of that municipality listed on the bottom part of the Estimated Tax Requirements section. Then place the total taxes on line A.
- Credit from prior year:** If upon completion of your annual net profit Form 27 you have accrued a credit and did not request a refund, you may take that credit here on line B. Otherwise, place a zero on this line.
- Subtract line B from line A and place the difference here on line C.
- Enter the amount of estimated tax to be paid with this return on line D.

LINE (9) — Enter the total of Tax Line 7A plus total estimate paid Line 8D.

For your convenience, you may pay the full amount of total estimated tax due, (line 8C) with this declaration. Otherwise, 1/4 of the estimated tax due must be remitted with this declaration and the remaining amount will be billed to you in three equal installments.

SIGN AND DATE FORM 27 IN THE SPACE PROVIDED.

PRINT YOUR FEDERAL EMPLOYER IDENTIFICATION NUMBER ON YOUR CHECK OR MONEY ORDER AND MAKE IT PAYABLE TO R.I.T.A. ENCLOSE CHECK OR MONEY ORDER AND ORIGINAL FORM 27 IN THE ENCLOSED RETURN ENVELOPE.

SCHEDULE INSTRUCTIONS

Distribution of Profit Within R.I.T.A. Municipalities

SCHEDULE B

This schedule must be used for the distribution of tax on Line 5. If the amount of tax shown on Line 5 of this form is to be allocated to any R.I.T.A. municipality, you must fill in the names of all the municipalities and the amount of taxable income and tax due each one. The total distribution in Schedule B must equal total tax due (line 5). Attach a schedule if you need more space.

Reconciliation with Federal Income Tax Return

SCHEDULE X

This schedule is used for the purpose of making adjustments when total income (Line 1) includes income not taxable and/or items not deductible for municipal purposes. Enter the amounts of any such items in Schedule X and carry totals, Line G and Line Z, respectively to Lines (2A) and (2B). **LINE A** - Capital losses from the sale, exchange or other disposition of property shall not be taken into consideration in arriving at net profits earned. **LINE B** - if you have deducted non-taxable income (Line Z), expenses attributable to this non-taxable income shall not be allowed as a deduction from the remaining taxable income. **LINE C** - Would include federal, state, local and other taxes based on income.

NOTE: Corporations are only entitled to a Franchise Tax Deduction based on equity. The difference between the equity method and income method should be recorded on Line C.

LINE N - Capital gains from the sale, exchange or other disposition of property shall not be taken into consideration in arriving at net profits earned. **LINE Q** - Include items listed in the general instructions as Federal Income Not Taxable, as well as compensation or like reimbursement for damages (except for loss of profits), involuntary conversion, cancellation of indebtedness, income of a decedent's income already taxable by the State of Ohio from which R.I.T.A. municipalities are specifically prohibited from taxing, income which is prohibited from taxation by the Constitution of the United States and the State of Ohio or any Act of Congress or the Ohio General Assembly.

Business Allocation Formula

SCHEDULE Y

A business allocation formula consisting of the average net book value of property, gross receipts and wages paid, may be used by business entities not required to pay tax on entire net profits, by reason of doing business both within and without R.I.T.A. municipalities. However, if the books and records of the taxpayers shall disclose with reasonable accuracy the net profit attributable to R.I.T.A. municipalities, then only this portion shall be considered as having a taxable situs in R.I.T.A. municipalities.

NOTE: Sales and gross receipts in R.I.T.A. municipalities (Step 3) mean:

- All sales of tangible personal property which is shipped from a R.I.T.A. municipality to purchasers outside of a R.I.T.A. municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
- All sales of tangible personal property which is delivered within a R.I.T.A. municipality regardless of where title passes, even though transported from a point outside a R.I.T.A. municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
- All sales of tangible personal property which is delivered within a R.I.T.A. municipality regardless of where title passes, if shipped or delivered from a stock of goods within a R.I.T.A. municipality.

Partner's Distributive Shares of Net Income

SCHEDULE Z

Must be completed by all partnerships and associations filing returns. Amounts shown in this schedule must correspond with amounts reported on your Federal Partnership Form. Attach a schedule if you need more space.

CHANGES

If your mailing address, company name, trade name or R.I.T.A. MUNICIPALITY where located is incorrect or has changed from that shown on Form 27, enter all changes on the form next to the information that has changed.

In accordance with law, **PENALTY AND INTEREST** will be charged for failing to file a return and to pay taxes, including estimated taxes, when they are due.

For each **R.I.T.A. MUNICIPALITY** owed, if your estimated payments are not 80% (70% for Lockland, Newtown and Riverside; 90% for Marysville and Sunbury) 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 assessments.

QUARTERLY PAYMENTS OF ESTIMATED TAX MUST BE MADE TO EACH R.I.T.A. MUNICIPALITY IN WHICH THE ANTICIPATED AMOUNT OWED IS AT LEAST \$10.00, EXCEPT AVON LAKE AND SANDUSKY IF THE ANTICIPATED AMOUNT IS AT LEAST \$40.00; AURORA, BAY VILLAGE, BERA, GALENA, GLENWILLOW, HUDSON, MAYFIELD HEIGHTS, MIDDLEBURG HEIGHTS, MOUNT GILEAD, NEW ALBANY, POWELL, SHAKER HEIGHTS, STRONGSVILLE, SUNBURY, UNIVERSITY HEIGHTS, WELLSTON AND WILLOWICK IF OVER \$50.00; BRECKSVILLE IF OVER \$75.00; BEDFORD HEIGHTS, CENTERBURG, ELYRIA, FORT JENNINGS, GRANDVIEW HTS., LAKEWOOD, MAINEVILLE, REYNOLDSBURG, RICHMOND HTS., ST. PARIS, SILVER LAKE, SOUTH EUCLID, STEUBENVILLE, UPPER ARLINGTON, WESTLAKE AND WORTHINGTON AT LEAST \$100.00; AND FOR BEXLEY AT LEAST \$200.00. FOR ARLINGTON HEIGHTS, ASHVILLE, BEACHWOOD, FAIRPORT HARBOR, HUNTING VALLEY, LOCKLAND, MARYSVILLE, MILAN, MILFORD CTR., MOUNT STERLING, NEW BLOOMINGTON, NEWTOWN, NORTH LEWISBURG, OBERLIN, OTTAWA, PLYMOUTH, RICHWOOD, RIDGEWAY, SABINA, SHAWNEE HILLS, SOUTH SOLON, TORONTO, URBANCREST, VERMILION, WAKEMAN AND WINTERSVILLE QUARTERLY PAYMENTS MUST BE MADE REGARDLESS OF THE ANTICIPATED AMOUNT OWED.

Dear Taxpayer,

Although the appearance of the tax form has changed, the content has remained the same as in prior years. Please be assured the new layout will not effect the calculation of your tax.

The form design change was made in an effort to improve the accuracy and efficiency of processing your tax form and refund/credit requests. Please refer to the following instructions regarding the completion of your tax form. Our website address has changed to www.ritaohio.com.

1. Please print numbers and characters within the boxes provided. Pay careful attention so that a single character fits inside the box provided.
2. Please print letters according to the following method:

A	B	C	D	E	F	G	H	I	J
---	---	---	---	---	---	---	---	---	---
3. Please print numerals according to the following method:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---
4. Use an open box to signify a space between items (first name, middle initial, last name, street address, etc.)
5. Please use two letter postal abbreviation for state.
6. Individual taxpayers should only complete information relative to their change of address:
 - a. Name (including spouse, if applicable)
 - b. SSN (including spouse, if applicable)
 - c. New address information
 - d. Move date
7. Companies should only complete information pertinent to their change of address:
 - a. Company name
 - b. FEIN
 - c. New address information
 - d. Move date

MUNICIPALITY	RATE	MUNICIPALITY	RATE		
006	ASHVILLE	0.50	540	NEWBURGH HTS	2.00
010	AURORA	1.00	549	NORTH LEWISBURG	1.00
013	*ARLINGTON HTS	2.10	550	NORTH OLMSTED	2.00
020	*AVON	1.50	561	NEWTOWN	1.00
021	AVON LAKE	1.50	570	NORTH ROYALTON	1.00
040	BAY VILLAGE	1.50	580	OAKWOOD VLG	2.00
050	BEACHWOOD	1.50	585	OBERLIN	1.90
065	BEDFORD HTS	2.00	589	OLMSTED JEDD	1.50
090	BENTLEYVILLE	1.00	590	OLMSTED FALLS	1.50
100	BEREA	2.00	600	ORANGE	2.00
104	BEXLEY	2.00	606	OTTAWA	1.00
110	BOSTON HTS	1.50	635	PLYMOUTH	0.50
115	BRADY LAKE	1.00	640	PLAIN CITY	1.00
130	BRECKSVILLE	2.00	648	POWELL	0.75
140	BROADVIEW HTS	2.00	650	PEPPER PIKE	1.00
160	BROOKLYN HTS	2.00	660	REMINDERVILLE	1.50
180	CHAGRIN FALLS	1.50	661	*REMINDERVILLE \	
194	CENTERBURG	1.00		TWINSBURG TWP JEDD	1.50
250	*CUYAHOGA HTS	2.00	662	REYNOLDSBURG	1.50
270	EAST CLEVELAND	2.00	669	RIDGEWAY	0.50
277	ELYRIA	1.75	670	RICHMOND HTS	2.00
291	FAIRPORT HARBOR	2.00	671	RICHWOOD	0.50
300	FAIRVIEW PARK	1.50	680	RIVERSIDE	1.50
304	FORT JENNINGS	1.00	704	**SABINA	1.00
319	GALENA	1.00	707	SAINT PARIS	1.00
320	GARFIELD HTS	2.00	710	SANDUSKY	1.00
347	GLENWILLOW	2.00	712	SALINEVILLE	2.00
357	GRANDVIEW HTS	2.00	720	SEVEN HILLS	2.00
370	HIGHLAND HTS	1.50	749	SHAWNEE HILLS	2.00
378	HUDSON	1.00	750	SHAKER HTS	1.75
380	**HUNTING VALLEY	0.75	752	*SHEFFIELD VLG	1.50
390	INDEPENDENCE	2.00	756	SILVER LAKE	2.00
394	KIRTLAND	2.00	769	SOUTH SOLON	1.00
398	LAGRANGE	1.50	770	SOUTH EUCLID	1.50
400	LAKESWOOD	1.50	775	STREETSBORO	1.00
401	LAKEMORE	2.00	776	STEBENVILLE	2.00
426	LOCKLAND	2.10	779	SUNBURY	1.00
440	LYNDHURST	1.50	780	STRONGSVILLE	2.00
454	*MAINEVILLE	1.00	792	TORONTO	1.50
460	MAPLE HTS	2.00	800	UNIVERSITY HTS	1.50
466	*MARTINS FERRY	0.75	802	UPPER ARLINGTON	2.00
467	MARYSVILLE	1.00	806	URBANCREST	2.00
480	MAYFIELD HTS	1.00	810	VALLEY VIEW	2.00
485	MAYFIELD VLG	1.50	815	VERMILION	1.00
500	MIDDLEBURG HTS	1.75	820	*WALTON HILLS	2.00
504	*NEW BLOOMINGTON	1.00	821	WAKEMAN	1.00
505	MILAN	0.50	834	WELLSTON	0.75
507	MILFORD CENTER	1.00	840	WESTLAKE	1.50
515	MOGADORE	2.00	890	WILLOWICK	2.00
520	MORELAND HILLS	1.00	894	WINTERSVILLE	1.00
526	MOUNT GILEAD	1.00	900	WOODMERE	2.00
528	MOUNT STERLING	1.00	904	WORTHINGTON	1.65
535	NEW ALBANY	1.00			

- * ARLINGTON HTS RATE CHANGE FROM 1.70% TO 2.10% AS OF 1-1-03
- * AVON TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-02
- * CUYAHOGA HTS TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 10-1-02
- ** HUNTING VALLEY TAX RATE CHANGE FROM 0.75% TO 0% AS OF 1-1-03
- * MAINEVILLE TAX AS OF 10-1-02
- * MARTINS FERRY TAX AS OF 1-1-02

- * NEW BLOOMINGTON TAX AS OF 6-1-02
- * REMINDERVILLE/TWINSBURG TWP JEDD AS OF 1-1-03
- ** SABINA TAX RATE CHANGE FROM 1.0% TO 0% AS OF 11-19-02
- * SHEFFIELD VILLAGE TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 5-27-02
- * WALTON HILLS TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 9-1-02