

Regional Income Tax Agency RITA Individual Income Tax Return

Do not use staples, tape or glue



Your social security number	Spouse's social security number		Single or Married Filing Separately
Your first name and middle initial	Last name		- 🗌 Joint
If a joint return, spouse's first name and middle initial	Last name		If you have an EXTENSION check here and attach a copy: EXTENSION
CURRENT MAILING address (number and street)		Apt #	If this is an AMENDED return, check here: In the space provided below, state why you are filing an AMENDED return. Attach an explanation if you require
City, state, and ZIP code	1		additional space.
Daytime phone number	Evening phone number		Residency Status in RITA Municipalities:

City/Village/Township of Residence - Required

In the boxes below, indicate the physical location of your residence(s) for all of 2018 and up to and including the date you file this return. This may be different from your mailing address. In addition, if you moved during 2018, list the effective date of the move into the city/village/township, city/village/township and address in the appropriate boxes. **Why?** Mailing address does not always correspond to the city/village/township in which you live. This required information determines the appropriate taxing jurisdiction for municipal income tax purposes. If you moved more than once, supply the additional information on a separate sheet.

Effective Date	City/ Village/ Township	Address
1/1/2018		

Section A

List all income from W-2 wages and W-2G winnings reported in 2018 and the amount of local/city tax withheld while living in a RITA municipality. In general, unless you moved into or out of a RITA municipality during the year, your taxable wages cannot be less than Medicare wages (Box 5 of your W-2). List all tax withheld for your resident municipality in Column 3 **ONLY** (even if you worked in the municipality where you lived). In Column 4, indicate the name of the municipality in which you physically worked. This may be different from the employer's address shown on the W-2. If you did not work in a city or village enter "None" in Column 4. DO NOT ENTER SCHOOL DISTRICT TAX IN COLUMNS 2 or 3.

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6		į	
Forms	W-2/W-2 G Income	Local/City Tax Withheld for	Local/City Tax Withheld for	Workplace/ Winning	Resident Municipality	Dates Were I	Wages Earned	Date of winnings	
v-2G Here glue	(see instructions for qualifying wages)	Workplace/ Winning Municipality	Resident Municipality	Municipality (City or village where you worked)	(City or village where you lived)	From Date MM/DD/YY	Thru Date MM/DD/YY	Date Won MM/DD/YY	
/ of W-2/V ley Order I s, tape or									
Paperclip Local/City and Check or Do not use si									
ip Loc and C Do no									
apercl									
ď				For Full or Part Yo Total onto Page 2, I	_ine 1a; enter Colu	mn 2 Total onto F	age 2, Line 4a; a	ind enter Column	
Totals				3 Total onto Page 2 Go to Page 3, Sche				orkplace wages -	
			•	n incomplete form co nline eFile system at					
Caution	immediately	•		,					

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

Your Signature	Date	Preparer's Name (Please Print)	Date
Spouse's Signature if a joint return	Date	Preparer's Signature	ID Number
May RITA discuss this return with the pre	eparer shown above? 🗌 Yes	□ No Preparer Phone #:	
Filing is mandatory for most resider	nts: see "Filing Requirements"	on page 1 of the Instructions for Form	37 exemptions.

Form	37	(201	8)
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Section E		
For NON	1 a Total W-2/W-2G income from Page 1, Section A, Column 1. 1a	
N-2/	b Total self-employment, rental, partnership, and (if applicable)	
Schedule	S-Corp. income as well as any other taxable income from Page	
ncome see Pages	3, Schedule J, Line 29, Column 7. If less than zero, enter -0 1b	
-5 before	2 Total taxable income. Add Lines 1a and 1b. 2	
tarting Section B.	3 Multiply Line 2 by the tax rate of your resident municipality from the tax table. Enter the tax rate of your resident municipality here:	3
	4 a Tax withheld for all municipalities other than your municipality of residence	3
Vithheld	from Page 1, Section A, Column 2. Do not enter estimated tax payments. 4a	
axes	b Direct payments from Page 3, Schedule K, Line 37. Do not enter tax	
hown on our W-2	withheld from your wages and/or estimated tax payments on this line. 4b	
orms are	5 a Add Lines 4a and 4b. 5a	
eported on either Line	b Total tentative credit from Credit Rate Worksheet, Column E located at the bottom of this page. Your resident municipality's credit rate: 5b	
a or 7a.	c Enter the smaller of Line 5a or Line 5b. 5c	
f your	6 Multiply Line 5c by the credit factor of your resident municipality from	
esident	the tax table. Your resident municipality's credit factor: 6	
city/village has a Credit	7 a Tax withheld for your resident municipality from Page 1, Section A,	
Rate of 0%;	Column 3. Do not enter estimated tax payments (see instructions). 7a	
enter -0- on ine 5b	b Tax paid by your partnership/S-Corp./trust to YOUR RESIDENT municipality(from Worksheet R) 7b	
hrough Line and go to	8 Total credits allowable. (Add Lines 6, 7a, and 7b.)	8
ine 7a. You	9 Subtract Line 8 from Line 3. 9	
o complete	10Tax on non-withheld wages from Page 3, Schedule K, Line 34.10	
he Credit Rate	11Tax on Schedule J Income from Page 3, Line 33, Column 7.11	
Norksheet.	12 TAX DUE RITA AFTER WITHHOLDING. Add Lines 9, 10 and 11. If less than zero, enter	40
	-0- and file Form 10A (see instructions). ► 13 2018 Estimated Tax Payments made to RITA. Do not enter tax ■	12
Refunds: To avoid	withheld from your W-2s. Only include payments made for the 2018	
delays in	tax year. 13	
vour refund,	14Credit carried forward from 2017.14	
nail your eturn to the	15 TOTAL CREDITS. Add Lines 13 and 14.	15
PO BOX address	16 Balance Due. If Line 15 is less than Line 12, subtract Line 15 from Line	10
isted in the ower right		16
hand corner of this page.		17
Refunds of	18 Amount you want credited to your 2019 estimated tax. 18	
tax withheld	19 Amount to be refunded. You may not split an overpayment between a refund and a credit. Amounts \$10 or less will not be 19	
rom your wages must	refunded. Allow 90 days for your refund.	
be applied for on Form	20 a Enter 2019 estimated tax in full (see instructions). Estimates are due 4/15/19, 6/15/19, 9/15/19 and 1/15/20	
10A.	due 4/15/19, 6/15/19, 9/15/19 and 1/15/20. ► 20a	
Download	b Enter first quarter estimate (1/4 of Line 20a). 20b	
Form 10A at ritaohio.com		21
		22

Estimated Taxes (Line 20a): If your estimated tax liability is \$200 or more, you are required to make quarterly payments of the anticipated tax due. If your estimated tax payments are not 90% of the tax due or not equal to or greater than your prior year's total tax liability, you may be subject to penalty and interest. You may use the amount on Line 12 as your estimate or use Worksheet 2 in the instructions to calculate your estimate. Note: If Line 20a is left blank, RITA will calculate your estimate. Use Form 32-EXT to pay 6/15/19, 9/15/19 and 1/15/20 estimates.

Credit Rate Worksheet (enter each wage separately):

			<u></u>	
A	В	С	D	E
Wages/Income	Credit Rate	Maximum credit	Workplace tax	Tentative Credit
earned outside of	for resident municipality	(multiply Column	withheld/paid	Enter lesser of
resident municipality		A by Column B)		Columns C or D
		,		
Enter amount fro	m WORKSHEET	L, Row 17, Colu	mn 7	
Total Tentative (Credit: Enter on	Section B, Line 5t	o, above.	

Mail your return with W-2s and a copy of your federal schedules to: <u>With payment</u> made payable to RITA: Regional Income Tax Agency PO Box 6600 Cleveland, OH 44101-2004 <u>Without payment:</u> Regional Income Tax Agency PO Box 94801 Cleveland, OH 44101-4801 <u>Refund</u> with an **amount on Line 19:** Regional Income Tax Agency PO Box 89409 Cleveland, OH 44101-6409 Page 3

Note: Separate sub schedules for Schedule J have been provided for Partnership/S-Corp./Trust reporting.

• Go to Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.

• Go to Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

SCHEDULE J	SUMMARY OF NO (For Columns 3-6,	ON W-2 INCOME Enter City/Village/To	ownship Where Ea	rned)		les may apply for S-Corp palities at ritaohio.com.	o. distributions.
Please see Pages 5-6 of the Instructions. Print the name of each location	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 NON-TAXING LOCATION	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
(city/ village/township) where income/ loss was earned in the appropriate boxes.	11	NON-TAXING	13	14	15	16	
Income/Loss From Federal 23. SCHEDULE C Attached	21	22	23	24	25	26	-
Income/Loss From Federal 24. SCHEDULE E, Part I Attached	31	32	33	34	35	36	
Other Taxable Income/Loss Attach Schedule(s) and/or 25. Form(s)	41	42	43	44	45	46	
Partnership/S-Corp./Trust Income/Loss 26. From SCHEDULE E Attached	51	52	GO TO SCHEDULE		GH income/loss from a i P, Column 7, Line 26d H		
CURRENT YEAR WORKPLACE INCOME/LOSS 27. (Total Lines 23-26)	61	62	63	64	65	66	
PRIOR YEAR 28. LOSS CARRYFORWARD					LOSS WORKSHEET t d enter the total HERE.		71 (
NET RESIDENT TAXABLE INCOME 29. (Total Column 7, Lines 26-28)						D COLUMN 7, LINES 26-28, E 2, SECTION B, Line 1b.	
Calculate tax due on WORKPLAC	E INCOME: WORK	D PAGE 6 WORKPLACE LOSS KSHEET to calculate the lace loss carryforward and he totals HERE.	73 (74	75 ()	76 ()	
NET TAXABLE WORKPLACE IN 31. (Line 27 minus Line 30)	ICOME		83	84	85	86	
FOR EACH RITA MUNICIPALITY COLUMNS 3-6 - ENTER THE TAX RA Note: If Line 31 is less than zero, do 32. enter tax rate.							FOR LINE 33 BELOW: AD COLUMNS 3-6, ENTER O PAGE 2, SECTION B, LINE 11.
MUNICIPAL TAX DUE (each RITA I Note: If amounts in Columns 3-6 a 33. enter -0 Do NOT include NON-RIT	are \$10 or less,						

Note: If you are a resident of a RITA municipality – please go to Page 4 for WORKSHEET L to allocate income/loss and calculate potential credit for your resident municipality.

SCHEDULE K To complete Schedule K, see page 5 of the instructions. If additional space is needed, use a separate sheet.

34. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here AND on Page 2, Section B, Line 10.

34. _____

35. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED. Complete lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax Due

Add Tax Due Column, enter total here.

ENTER the amount from WORKSHEET L, Row 14, Column 7.

Add Lines 34-36. Enter total on Page 2, Section B, Line 4b.

35. _____ 36. _____

37. _____

Form 37 (2018)							Page
WORKSHEET L NCOME/LOSS ALLOCATION	RITA RESIDENTS	SONLY Use this to	allocate income/lo	ess and calculate	potential credit for	resident municipa	ality.
Print the name of each location city/village/township) isted from SCHEDULE J, COLUMNS 1-6	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 NON-TAXING LOCATION	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
Please see Pages 5-6 of the nstructions.		NON-TAXING					
Enter CURRENT YEAR N. WORKPLACE INCOME From SCHEDULE J, Line 27.							
Enter CURRENT YEAR, NON- RESIDENT PASS THROUGH INCOME From SCHEDULE P. For Column 2 - enter GAIN from Schedule P, Line 5, COLUMN 7. For Columns 3-6, enter GAIN from Schedule P, Line 4 or LOSS from Schedule P, Line 26d.							
NET TAXABLE WORKPLACE INCOME - Current Year Workplace Income/Loss AND Non-Resident Pass- Through Income (ADD Rows W and P).							
Columns 1-6: If ROW T is a gain , enter in each column and total across.							
Columns 1-6: If ROW T is a loss , enter in each column and total across.							
PRIOR YEAR LOSS CARRY FORWARE From SCHEDULE J, Line 28.							
4. TOTAL LOSSES (ADD Rows 2 and 3).					_		
Compute GAIN Percentage: Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the percentage.	%	%	%	%	%	%	
Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 4, Column 7 by the percentage(s) in Row 5.							
Subtract Row 6 from Row 1. Note: If Pass- Through Income included in ROW 7, Column 1 GO TO WORKSHEET R. If less than zero, enter -0							
Enter NET TAXABLE WORKPLACE INC 3. From Schedule J, Line 31. This amount c less than zero.							
Add the amount in Row P to the amount i and enter total. If amount is less than zer							
10. Enter the lesser of Row 7 or Row 9.							
If Row 8 multiplied by the workplace tax r 11. less, divide Row W by Row T and then m result by Row 10. Otherwise, enter -0							
Subtract Row 11 from Row 10. If amoun 2. zero, enter -0	t is less than						Enter amount fror
For Columns 3-6, enter tax rate for workp 13. municipality listed.		Rows 13- 4: Calculate					Row 14, Col 7 bel on Page 3, Schedule K, Line
14. Multiply Row 12 by Row 13.	1	he tax lue on Jon-W2 vorkplace					
If amount on Row 14 is greater than zero amount from Row 12.	, enter the	ncome cows 16- 7: Get					
Multiply Row 15 by the Credit Rate of the 16. municipality. The resident municipality's credit rate:	e resident di ti p	redit for ne tax aid in cow 14, column 7					Enter amount fror Row 17, Col 7 bel on Page 2, Credi Rate Worksheet
17. Enter the lesser of Row 14 or Row 16 ab	ove.						

Page 5

Note: For RESIDENTS of RITA MUNICIPALITIES ONLY, separate sub schedules for Schedule J have been provided for Partnership/S-Corp./Trust reporting.

USE Schedule P if pass-through income/loss was earned in any NON RESIDENT, TAXING MUNICIPALITIES.
 USE Worksheet R if you are a RITA Municipality Resident and you need to calculate the tax paid by the partnership to your RITA RESIDENT MUNICIPALITY.

SCHEDULE P	PASS-THROUGH INCOME/LOSS for RITA RESIDENT MUNICIPALITY	TAXING MUNICIPALITI	ES OTHER THAN YOU		es may apply for S Corp alities at ritaohio.com.	o. distributions.
Print the name of each location city/village/township) NON-RESIDENT, TAXING	COMPLETE THE ENTIRE	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTAL
IUNICIPALITIES ONLY where income/loss was arned in the appropriate boxes. Ilease see Pages 5-6 of the Instructions.	SCHEDULE P BEFORE ENTERING THE TOTALS ON	17	18	19	20	
PARTNERSHIP INCOME/LOSS From Federal SCHEDULE E Attached	SCHEDULE J AND WORKSHEET L.	27	28	29	30	-
S-CORP INCOME/LOSS From Federal SCHEDULE E Attached		37	38	39	40	-
6c TRUST INCOME/LOSS From Federal SCHEDULE E Attached		47	48	49	50	-
Add Lines 26a-26c down. For each total in Columns 3-6: If amount is a <u>loss</u> , enter on Worksheet L, Row P. If amount is a <u>gain</u> , proceed to Line 1 below.		57	58	59	60	80
FOR EACH MUNICIPALITY LISTED IN COLUMNS 3-6 - ENTER THE TAX RATES.		%	%	%	%	ENTER TOTAL ABOVE IN COLU 7, LINE 26 ON
If Line 26d is a GAIN, multiply Line 26d by Line 1 to calculate potential tax due on current year non-resident pass-through income.						SCHEDULE J
Enter the tax paid by your Partnership/S- 3. Corp./Trust to each MUNICIPALITY on the taxpayer's distributive share.		67	68	69	70	
If Line 3 is less than Line 2, divide Line 3 by Line 1 to calculate the income eligible for credit. Otherwise, enter the amount from Line 26d.	ENTER EACH SCHEDULE P LINE 4 TOTAL ON WORKSHEET L, ROW P, COLUMNS 3 6					ADD ROW 5 <u>TOT</u> BELOW TO COLUMN 2, ROV ON WORKSHEE
5. Subtract Line 4 from Line 26d. ADD total across to Column 7.						
WORKSHEET R	RITA RESIDENTS with PASS-THROU((Use this to calculate credit for tax pa				Note: Special Rules may distributions. See RITA Municipalities	
se this worksheet to calculate the	COLUMN 2 Compute GAIN	,,,,,,,		· ····,		

		••••••••••••••••••••••••••••••			- /	
Use this worksheet to calculate the allowed partnership payment made to your RITA RESIDENT MUNICIPALITY	COLUMN 1 FROM SCHEDULE J, LINES 23-26 COLUMN 1 ONLY	COLUMN 2 Compute GAIN Percentage: Divide each amount in Rows 1-4 by Row 5, Column 1 and enter the percentage	COLUMN 3	COLUMN 4	COLUMN 5	Note: Pass-through income earned in your RITA Resident Municipality is separated
If GAIN in Schedule J, Line 23 1. ENTER HERE		%				in its own schedule to prevent you from calculating workplace tax on this income in Schedule J. Take the lesser of the calculation on Worksheet R (Column 3) compared to the actual
If GAIN in Schedule J, Line 24 2. ENTER HERE		%				
If GAIN in Schedule J, Line 25 ^{3.} ENTER HERE		%				
If GAIN in Schedule J, Line 26 4. ENTER HERE		%				partnership payments (Column 4) and enter directly on Page 2, Line
ADD ROWS 1-4. TOTAL GAINS 5. RESIDENT MUNICIPALITY					ENTER the lesser of Column 3, Row 7 OR Column 4, Row 7	7b.
Enter from Worksheet L, Row 7, 6. Column 1 ONLY (total gain offset by allocated loss)		Enter Tax Rate for Resident Municipality	Multiply Row 7, Column 1 by Tax Rate for Resident Municipality	made to your RITA Resident Municipality on the taxpayers distributive share.	BELOW AND ON Page 2, LINE 7B.	
Multiply Row 6, Column 1 above by the Gain Percentage from Row 4, Column 2.				100		

RESIDENT MUNICIPALITY LOSS CARRYFORWARD WORKSHEET: RITA RESIDENTS ONLY											
2018 allov	this worksheet to calculate the allowable Prior Year Loss Carry , for your Resident Municipality. The worksheet will calculate to vable for tax years prior to 2017, if applicable, and the 2017 all be reported in Tax Year 2018 as the Prior Year Loss Carryforwa	RESIDENT MUNICIPALITY NOL PHASE IN EXCEPTIONS (RITA Municipalities and Taxing Jurisdictions)									
Print	the name of the applicable Resident Municipality where the I	101	Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years, in all municipalities. For municipalities or								
1.	If you reported a Loss to your resident municipality in 2017 (Tax Year 20 Line 29), enter the amount here, less any expired losses . This is the r report as a loss in Tax Year 2018. If no loss was reported on Line 29, worksheet. NOTE: If your RESIDENT MUNICIPALITY is on the NOL PH/ SKIP Rows 2-5 and ENTER amount from Row 1 onto Row 6.	 taxing jurisdictions that had an income tax in place prior to January 1, 2016, net operating loss carryforward amounts are phased-in. For losses incurred in tax years 2017, 2018, 2019, 2020 and 2021, only 50% of the carried forward loss may be deducted in each subsequent year 									
2.	Enter your 2016 prior year loss carryforward, reported in 2017 (Tax Year Schedule J, Line 28), less any expired losses .	103 ()	imposed a tax on or a	axing jurisdictions that first after January 1, 2016, net rward amounts are not							
3.	Determine how much of the loss from Row 1 incurred prior to tax year 2 If the loss on Row 1 exceeds or is equal to the loss on Row 2, enter the If the loss on Row 1 is less than the loss entered on Row 2, enter the a NOTE: There are municipalities that have exceptions to the five (5) ye rule, see RITA Municipalities section at ritaohio.com for detailed mur	()	phased-in and may be used in full. See the list below of RITA municipalities or taxing jurisdictions with a tax first imposed on or after January 1, 2016.AMELIALYONSASHLEYMARENGOBETHELMILFORD JEDD VBLOOMVILLEMILLERSPORTCHESTERVILLENEWTONSVILLE								
4.	If the loss on Row 1 exceeds the loss on Row 2, enter the difference. C on Row 1 is less than or equal to the loss entered on Row 2, enter -0-1 amount from Row 1 onto Row 6; SKIP Rows 4a-5.	()									
4.a.	Enter Current Year Workplace Income/Loss (Tax Year 2018, Schedule J, Lines 26 and 27, Column 7). NOTE: If using the pre- 2017 loss first, subtract the amount on Row 2 from current year income and if the result is a gain enter on this line. If the result is a loss enter -0			CIRCLEVILLE- NEY PICKAWAY TWP OSTRANDER JEDD PAYNE CLARKSVILLE SMITHFIELD DARBYVILLE SOUTH VIENNA							
4.b.	Enter the amount from Row 4 as a positive number.			GETTYSBURG HANOVER HOLLAND SPRINGFIELD	ST. LOUISVILLE STOUTSVILLE WASHINGTONVILLE						
4.c.	Enter the lesser of Row 4.a or 4.b.			T WP JEDZ JACKSON	WAYNE LAKES WILLIAMSBURG JEDD						
5.	Multiply Row 4.c. by 50%.	()	KIRKERSVILLE LODI	WILLIAMSPORT							
6.	Add Row 3 and Row 5 for the total Prior Year Loss Carryforward to report Form 37, Page 3, Schedule J, Line 28.	()									
WC	WORKPLACE LOSS CARRYFORWARD WORKSHEET										
Use this worksheet to calculate the net loss from prior years available to offset current year workplace locations. Print the name of the applicable location where the loss was incurred.		LOCATION 3	LOCATION 4	LOCATION 5	LOCATION 6						
		104	105	106	107						
1.	From the Tax Year 2018 Form 37, Schedule J, Line 27 - ENTER each net taxable workplace gain. If Line 27 is a loss, do NOT complete worksheet for any Location with a net taxable loss.										
2.	From the Tax Year 2017 Form 37, Schedule J, Line 27 - enter each workplace income/loss.	204	205	206	207						
3.	Enter the 2016 prior year loss carryforward, reported in 2017 (Tax Year 2017 Form 37, Schedule J, Line 30), less any expired losses.	304 ()	305 ()	306 ()	307 ()						
4.	Enter the total of Rows 2 and 3 on Row 4. If Row 2 is a gain, or location is on NOL PHASE-IN EXCEPTIONS LIST, enter the amount for each location from this row on Line 30 of Tax Year 2018 Form 37 and SKIP Rows 5 and 6.	()	()	()	()						
5.	If Row 2 is a loss, multiply the lesser of the absolute value of Row 1 or Row 2 by 50% and enter on Row 5. NOTE: If using pre- 2017 losses first, subtract line 3 from line 1. If the result is a gain, multiply the lesser of the gain amount or the amount on line 2 (as a positive number) by 50%. If the result is a loss, enter zero.		·	·							
6.	Add Row 3 and Row 5 and ENTER on Tax Year 2018 Form 37, Schedule J, Line 30.										