

Tax Year	Name(s)	Primary Social Security Number
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Address

**Refund Worksheet** (if applicable) Attach completed worksheet to the City Tax Form

For use by individuals seeking a refund of municipal tax paid to a CCA member municipality. If you are a resident of a non-CCA member municipality, any amounts refunded will be communicated to your resident municipality's tax officials.

**Type of Refund: Check the appropriate line.**

\_\_\_\_ A. **Under 18 years of age** - Attach W-2 and a copy of your birth certificate or driver's license.

NOTE: Montpelier, Munroe Falls, New Paris, Oakwood, Obetz, Phillipsburg, and Riverside have no minimum age. Geneva-on-the-Lake uses 15 as a minimum age. Grand River, Rushsylvania, and West Milton use 16 as the minimum age. New Carlisle individuals 16 and 17 years old who earn \$2,500.00 or more are subject to the tax.

If you reached the minimum age to pay tax during the year, attach a letter from your employer that provides a breakdown of how much was earned before the birth date and how much was earned after the birth date. Pay stubs can be submitted in lieu of the employer's letter.

\_\_\_\_ B. **Days worked outside of municipality** for which the employer withheld tax - Attach Form W-2 and a travel log listing the date, place and business purpose of travel, indicating the number of business days out \_\_\_\_/260 days. A letter from your employer verifying the days worked out of the municipality is required. The letter must be on company letterhead, include an authorized signature, title, and telephone number.

If you worked more than 20 days in another municipality that has an income tax, attach a copy of the tax return filed with that municipality. If you live in a non-CCA municipality that has an income tax, attach a copy of the tax return filed with your residence municipality. Use the following formula to arrive at the amount of income to be excluded from tax:

$$\text{days worked out of the municipality} / 260 \text{ or total working days} \times \text{local wages} = \text{amount excluded}$$

Saturdays, Sundays, sick days, vacation days and holidays are not to be counted as days worked out of the municipality. Total working days should be 260, unless you worked a partial year. On the income earned while traveling, you will owe tax at the full percentage rate to your residence municipality. Residents of CCA member municipalities must complete page 1 of the City Tax Form.

\_\_\_\_ C. **Telework** – Teleworkers who remotely work from home may be entitled to a refund for the time they worked outside their principal place of work municipality. The refund request must include the supporting proof of claim, which may, include but is not limited to, a telework agreement, clock hour summary of all telework hours, regular hours, benefit leave times, and certification from employer verifying number of days worked at principal place of work, etc.

\_\_\_\_ D. **Other** (explain) \_\_\_\_\_  
 You must explain in detail and attach complete documentation. If you did not work in the municipality shown on your W-2, indicate the name of the work city. A letter from your employer verifying the refund claimed is required. The letter must be on company letterhead, include authorized signature, title, and telephone number.

United States Postal Employees – An approved USPS letter substantiating the exact work location (s) and duration of time in each locality must be submitted with this application. Confirmation letters must be on letterhead, include an authorized signature, title, and telephone number.

**COMPUTATION OF OVERPAYMENT**

Line 1:	Enter the amount of local wages that your employer showed on your Form W-2. Wages that are deferred for Federal and State purposes must be included in Local Wages. All Forms W-2, 1099's and statements showing reimbursements must be attached.
Line 2:	Enter the amount of wages that are to be excluded from tax.
Line 3:	Subtract the amount on Line 2 from the amount shown on Line 1.
Line 4:	Multiply the corrected net taxable income by the employment municipality tax rate.
Line 5:	The amount of tax withheld by your employer.
Line 6:	A prior year amount taken as a credit.
Line 7:	Estimated payments made directly to CCA during the year.
Line 8:	Add lines 5, 6 and 7.
Line 9:	Subtract Line 8 from Line 4. Worksheet and documents must be attached.
1.)	Wages as reported on Form W-2 ( <b>Must attach W-2</b> ) .....\$ _____
2.)	Less wages not subject to tax .....\$ _____
3.)	Net taxable wages .....\$ _____
4.)	Corrected tax .....\$ _____
Less:	5.) Tax Withheld .....\$ _____
	6.) Prior Year Credit .....\$ _____
	7.) Estimate Paid .....\$ _____
	8.) Total (lines 5, 6 and 7) .....\$ _____
9.)	Refund requested: enter here and Section A Line 11b on the City Tax Form. Amounts \$10.00 or less will not be refunded....\$ _____

I declare that the worksheet, to the best of my knowledge, is true and complete.

\_\_\_\_\_  
 TAXPAYER SIGNATURE DATE

**ENTER YOUR SOCIAL SECURITY NUMBER(S), NAME(S) AND ADDRESS ON THE WORKSHEET AND THE CITY TAX FORM. CHECK THE REFUND BOX IN THE UPPER RIGHT CORNER ON THE CITY TAX FORM.**

**ATTACH THIS REFUND WORKSHEET AND REQUIRED DOCUMENTATION TO THE CITY TAX FORM.**

Sign and mail the City Tax Form to CCA - Division of Taxation, P.O. Box 94520, Cleveland, OH 44101-4520