



Important Changes to the Tax Year 2020 Non-Resident Employee Refund Application for Municipal Income Tax Refund Related to COVID-19

You must check the box at the top of the form if any portion of your application for refund is related to your working from home, or another location away from your regular place of work, because of COVID-19.

A refund of the tax withheld for your pre-COVID-19 work municipality, while you worked from home or another location, may not be available until litigation over this issue is completed. See *Buckeye Institute, et al., v. Columbus City Auditor, et al*, Franklin County Common Pleas Court Case No. 20-CV-004301.

The City of Whitehall will hold your request for refund in a suspended status until this litigation is concluded. Should the conclusion of this litigation determine that a refund is allowed, your request for refund will be processed at that time. Should the conclusion of the litigation determine that a refund is not allowed, you will receive a notice that a refund is not available to you.



2020 Non-Resident Employee Refund Application for Days Worked Out of Whitehall

360 S Yearling Rd.
Whitehall, OH 43213
614-237-9803

(Instructions on reverse side)

Name of Applicant: _____

Current Address: _____

City/State/Zip: _____

Social Security No. _____

Check the Box below that applies:

A separate form is required if you have multiple W-2 forms, No refunds will be issued without the proper documentation indicated by reason for claim.

- Due to COVID-19, days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form, and the additional paperwork (see instructions). Your employer must complete and sign the Employer Certification. **The availability of a refund is dependent upon the outcome of pending litigation. Requests will be held until this litigation is resolved.**
- Days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form and the additional paperwork (see instructions). In addition, your employer must complete and sign the Employer Certification. **Do Not Use for COVID-19.**

Salary (Box 5 on W2): \$ _____ Whitehall Tax Withheld: \$ _____

Annual Leave _____ days: Holidays _____ days: Sick Leave _____ days: Total (1) _____
260 less (1) _____ = (2) _____ days worked
Salary \$ _____ / (2) _____ = (3) \$ _____ average rate per day worked
(2) _____ less _____ days worked out of Whitehall = (4) _____ days in
Whitehall (4) _____ x (3) \$ _____ = (5) \$ _____ taxable wages for Whitehall
(5) \$ _____ X 2.5% = (6) \$ _____ Whitehall Tax Due

REFUND DUE \$ _____ (Subtract (6) from tax withheld)

Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the resident or workplace municipality and the Internal Revenue Service. I further understand that if this refund changes my Whitehall residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Signed: _____ Date: _____ Phone: _____

CERTIFICATION OF EMPLOYER

Employer Representative's Signature

The undersigned employer representative states that during the year referenced above, the employer withheld municipal income tax from the above named employee in excess of the employee's liability, as calculated above; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety, including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Name of Employer EIN# _____ Date: _____ Phone: _____

Name of Authorized Personnel Signature and Title of Authorized Personnel

NOTICE: Employer Certification is required by City of Whitehall

**NON-RESIDENT EMPLOYEE REFUND APPLICATION
FOR DAYS WORKED OUT OF WHITEHALL**

INSTRUCTIONS

1. All claims must be properly signed.
2. An employee who is claiming a refund of taxes withheld must list his/her employer's names and addresses and attach his/her wage statement(s) showing Whitehall Tax withheld (Forms W-2), telework agreement, timesheets, leave year ending paystub (ie leave and earning statement), travel orders and travel vouchers, and provide additional information as needed.
3. The average working year consists of 260 days (Saturday and Sunday are not considered working days).
4. Training sessions, seminars, conferences, local meetings, temporary or casual employment, although they may be outside the city, do not constitute changes in work situs and are not factors in determining time worked out of the city.
5. Employer's certification **MUST BE** completed by authorized officer or agent.
6. Attach copies of Federal forms as may be applicable.
7. No refund of less than ten dollars and one cent (\$10.01) will be made.
8. Refund requests will not be honored beyond (3) years from the date the taxes were due.
9. Refunds are issued within 90 days after the city has receipt of the correctly completed Refund Application and all required documentations, or after receipt of the employer's correct W-3 reconciliation form, including all W-2 information, whichever is later.

NOTE: INCOMPLETE CLAIMS CANNOT BE APPROVED AND WILL BE RETURNED TO CLAIMANT.

In addition, please be advised that we will be notifying your city of residence and those Ohio cities shown on your itinerary that also have an income tax.

No refund will be issued until ALL required tax returns have been filed and tax, penalties and/or interest have been paid.

Overpayments will first be used to pay off any outstanding tax, penalties and/or interest owed to the City of Whitehall.

If you have any questions, call 614-237-9803 or email us at incometax@whitehall-oh.us