



27 East Jefferson Street
Jefferson, Ohio 44047
Phone: 440.576.3941
Fax: 440.576.5548
WWW.JEFFERSONOHIO.US

Important Changes to the Tax Year 2020 Refund Request Form for Municipal Income Tax Related to COVID-19

A refund of tax withheld for your pre-COVID 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 Village of Jefferson 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.

Village of Jefferson

Application for Municipal Income Tax Refund

27 E. Jefferson Street
Jefferson, OH 44047

REFUND REQUEST FORM

Phone: 440-576-3947
Fax: 440-576-5548

Your First Name and middle initial	Last Name
Current home address (number, street, and APT #)	
City, state, and ZIP code	

Your social security Number	Tax year
Phone number	

Check here if you worked outside of your normal place of work in 2020 due to COVID-19.

REASON FOR CLAIM

Check the Box below that applies.

*No refunds will be issued without the proper documentation indicated by reason for claim.

1. **Age Exemption.** Date of Birth _____ (MM/DD/YYYY) attach a copy of your W-2 form and proof of birthdate (birth certificate, drivers license, etc.) If you were under 18 for only part of the year, you must either (1) have your employer sign the completed Employer Certification on page 2; (2) attach a copy of your pay stub for the pay period in which your birthday fell.
2. **Due to COVID-19, days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3. Your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2. The availability of a refund is dependent upon the outcome of pending litigation. **Requests will be held until this litigation is resolved.**
3. **Days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3. In addition, your employer must complete and sign the Employer Certification Parts 1 and 2. **DO NOT USE FOR COVID-19.**
4. **Employer withheld at a rate higher than the municipality's tax rate.** Attach a copy of your W-2 Form. Your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2. **DO NOT USE FOR COVID-19.**
5. **Employer withheld too much (over-withheld) resident municipal tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification Part 2 on page 2.
6. **Withheld by mistake** for the municipality of _____ when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification Part 2 on page 2. Indicate the address where you actually worked. **DO NOT USE FOR COVID-19.**

Work Location Street Address	City	State	Zip
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7. **Over-the-road-truck-driver.** The wages of an interstate trucker regularly assigned to drive in more than one state are only taxable by the truckers municipality of residence. Truck drivers assigned to drive in multiple Ohio municipalities only may be eligible to receive a **limited** refund from their principal place of work. Your employer must complete and sign the Employer Certification part 2 and page 2.
8. **Other (Indicate Reason).** Attach W-2 Form and other applicable documentation. Your employer must complete and sign the Employer Certification Parts 1 and/or 2 on page 2. **DO NO USE FOR COVID-19.**

CLAIM

Employer Federal ID#	Employer Name		
1 Jefferson Tax withheld (from W-2, Box 19)	1		
2 Amount of over withholding claimed (Box A-6 on page 2)	2		
3 Net amount to be refunded. Subtract line 1 from line 2. Amounts \$10 or less will not be refunded.	3		

Name of Employee shown on page 1	Employee's SSN	Tax Year of Claim
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Employer Certification-Part 1

A. Refund/Credit Calculation

A 1. Total Wages from employee's W-2 Form	A-1	
2. Amount of tax withheld for Jefferson	A-2	
3. List the complete address of the municipality where the employee physically performed the work or services. If the employee did not work within the limits of a municipality, skip lines A-4, A-5 and A-6 and enter a -0- on line A-7	Work location street address, city, state, zip	
4. Enter the amount of municipal taxable wages earned in the municipality indicated on line A-3	A-4	
5. Enter the tax rate of the municipality indicated on line A-3	A-5	
6. Tax due to municipality where employee physically worked. Multiply line A-5 by the tax rate on line A-5	A-6	
7. Amount of over-withheld tax to be refunded or credited. Subtract line A-6 from line A-2. Amounts \$10 or less will not be refunded or credited. Enter total on page 1, line 3.	A-7	

B. Employee's Home Address

According to our records, this employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
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C. Employee's Employment Dates

If the employee is still employed, enter "n/a" as the date of separation

Date of Hire	Date of Separation
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Employer Certification -Part 2

D. Employer Representative's Explanation of Reason for Refund and 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 employees 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.

Representative's Signature Representative's Title Date Phone Number

Print Representative's Name Print Representative's Title Explanation of Reason for Refund (example-taxpayer works from home)

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 also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer Signature Date Phone Number

Mail with required documentation to:

**Village of Jefferson
27 East Jefferson Street
Jefferson, OH 44047**

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
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Calculation of Days Worked Outside of Jefferson

1. Total workdays available. If you normally work a 5 day workweek and you worked for your employer for the entire year, enter 260 (52weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260).	1.
2. Days not worked. Enter total number of days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days.	2.
3. Total days actually worked. Subtract line 2 from line 1	3.
4. Days worked out of town. A log of days out, destination and reason for travel must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4.
5. Days worked in the Jefferson for which tax was withheld. Subtract line 4 from line 3	5.
6. Percentage of wages earned in Jefferson. Divide line 5 by line 3	6.
7. Total municipal taxable wages. Enter the larger of Box 5 or 18 from your W-2	7.
8. Wages taxable to Jefferson for which tax was withheld. Multiply line 6 by line 7	8.
9. Wages not taxable to Jefferson for which tax was withheld. Subtract line 8 from line 7. Enter here and on Page 1, line	9.
10. Amount of over withholding claimed. Multiply line 9 by 1.5% tax rate of Jefferson for which tax was withheld. Enter here and on page 1, line?	10.

Log of Days Out

List the names of the municipalities/locations where you worked while traveling, the reason for your travel, and the number of days worked at your travel destination. Your own worksheet is acceptable. Use additional paper if necessary.

Work Location	Reason	# Days
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		

Work Location	Reason	# Days
21.		
22.		
23.		
24.		
25.		
26.		
27.		
28.		
29.		
30.		
31.		
32.		
33.		
34.		
35.		
36.		
37.		
38.		
39.		
40.0		
Total number of days worked out of town		