

**THE CITY OF WICKLIFFE'S IMPOSITION OF INCOME TAX
AND REFUND POLICY BEGINNING TAX YEAR 2013**

PURPOSE

The purpose of this City of Wickliffe Income Tax and Refund Policy, beginning tax year 2013, is to aid employees who are employed by companies, corporations, or other business associations situated or headquartered in the City of Wickliffe, in meeting their obligations to pay income tax to the City of Wickliffe and to pay their income tax to the municipal tax districts in which they reside.

**IMPOSITION OF INCOME TAX AND REFUND POLICY
BEGINNING TAX YEAR 2013**

All employees who work for companies, corporations, or other business associations situated or headquartered in the City of Wickliffe are responsible for paying the City of Wickliffe's municipal income tax pursuant to Chapter 193-Income Tax of the Codified Ordinances of the City of Wickliffe. The City of Wickliffe will adjudicate that portion of the employee's income for income tax purposes based on the number of days the employee works within and outside the City in accordance with §193.0501(b) of Chapter 193, as modified by Ohio Appellate Court decisions.¹ Employers are required to withhold city income tax in accordance with this policy and §193.1302 of Chapter 193.

If a nonresident employee/taxpayer is assigned to work outside the City for a definite period of time and taxes are withheld for such period of time, requests for refunds will be considered on a case-by-case basis.

All requests for refunds **MUST** be made on the City of Wickliffe *Application for Refund* form, which may be obtained at the Municipal Income Tax Department, Wickliffe City Hall.

¹ Vonkaenel...v. City of New Philadelphia, 5th Appellate District (2001); Wardrop, Jr. ...v. City of Middletown, 12th Appellate District (2008): Both cases held that it is "unconstitutional" for a city to impose an income tax upon nonresidents on the portion of income that is attributable to work performed outside the city.

A nonresident employee/taxpayer who is denied a refund will be notified; the reason for the refund denial shall be stated upon the notice. The applicant/taxpayer may appeal the denial of the Municipal Income Tax Department pursuant to the Board of Review §§193.2501, 193.2502, and 193.2503. The *Application for Appearance to the Income Tax Board of Review* form may be obtained at the Municipal Income Tax Department, Wickliffe City Hall.

No requests for income tax refunds will be accepted for tax year 2010, tax year 2011, and tax year 2012 because those tax years are subject to the City of Wickliffe's prior legal opinions and rulings beginning tax year 1997.
