

INSTRUCTIONS

Who may use this form: Persons seeking a refund of municipal tax paid to the City of Wickliffe. *Note:* If the amount of overpayment is less than \$1.00, the amount will not be refunded.

Year of return: Enter the year for which this claim covers in the upper right-hand corner of this form. A separate return is required for each year filed. *Note:* The statute of limitations for refunds is three (3) years.

Social Security Number: Enter your social security number clearly. If you are filing a joint return, include your spouse's social security number.

Name and address: Enter your name and address in the space provided. If you moved during the year, indicate the date moved and show your former address.

Kind of claim filed: Mark the box for the type of refund claim you are filing.

A. Under the age limit to pay tax - A readable copy of the birth certificate or driver's license must accompany the form. If you reached the minimum age to pay tax during the year, your employer must complete the employer's certification and provide a breakdown of how much was earned before the birthdate and how much was earned after the birthdate. Pay stubs can be submitted in lieu of the employer's certification.

B. Time out of the employment city - Must be documented with a travel log showing the date, place, and business purpose of travel. (Must contain all three items.) The employer's certification must be signed. The following formula is used to arrive at the percentage of income to be excluded from tax:

$$\frac{\text{Days Worked Out of the City}}{\text{Total Working Days (260)}} \times \text{Local Wages} = \text{Amount Excluded}$$

Saturdays, Sundays, sick days, vacation days and holidays are not to be counted as days worked out of the city. Total working days should be 260, unless you worked a partial year. On the income earned while traveling, you will owe residence tax to your home city at the full percentage rate. You must show proof of filing with your city of residence.

C. Unreimbursed Employee Business Expenses - You must explain in detail and document claim. Federal forms 2106 and Schedule A must be submitted for business expenses. For municipal income tax purposes, the deduction is limited to unreimbursed employee expenses less 2% of Federal Adjusted Gross income (AGI).

D. Other - You must explain in detail and document the claim. Federal form 3903 must be submitted for moving expenses.

Computation of over payment:

- Line 1:** Enter the amount of local wages that your employer showed on your W-2 Form. Wages that are deferred for Federal and State purposes must be included in Local Wages. All W-2 Forms, 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 city 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 the City of Wickliffe during the year.
- Line 8:** Add lines 5, 6, 7.
- Line 9:** Subtract Line 8 from Line 4.

Sign your return: Your return is not complete if it is not signed. On a joint return, both husband and wife must sign. If you are filing this form on behalf of another person, a Power of Attorney form must accompany this form.

Employer's Certification: The Employer's Certification must be signed by the employee's supervisor or other responsible representative of the employer who has knowledge that the information given is true and correct. If more than one employer, each employer must sign a separate employer's certification.

Penalties for filing a fraudulent return: Persons filing a fraudulent return shall be guilty of a misdemeanor and shall be fined not more than one thousand dollars (\$1,000.00) and imprisoned not more than six (6) months or both, for each offense.