

City of Lorain Tax Department

Application for Refund Working Outside Home COVID19

Name of Employee _____

Employee's Home Address:

Social Security number _____ Tax year of refund _____

Daytime Phone # _____ Evening Phone # _____

Due to Covid-19 days worked outside of municipality for which employer withheld payroll tax. (Note see information posted online regarding application of refunds of this type).

Attach a copy of your W-2 Form, a log of days worked outside the City of Lorain >20 days. Complete the worksheet on Page 3 calculating the Days worked outside the City of Lorain. Your employer must complete and sign the Employer Certification on Page 3.

Based upon HB 197 section 29 there is no authority as of this date to afford any refunds. (See information regarding HB197 section 29 online). The availability of a refund is dependent upon the outcome of pending litigation and any future appeals. Applications and requests for refunds of this type will be held until this litigation and appeals if any are resolved.

If litigation and appeals are in favor of a refund, documentation of the tax return filing and payment to your resident city is required before a refund may be issued. (This documentation of tax return and payment to resident city may be provided to the City of Lorain after the litigation and any appeals are resolved.)

Employer Certification Form:

Name of Employee _____

Employee's Home Address:

Social Security number _____ Tax year of refund _____

Daytime Phone # _____ Evening Phone # _____

A copy of this form is required for each employee you are requesting a refund. Dates of Employment with your company during the Tax year _____: From _____ To _____ Wages earned prior to Age 18 - \$ _____ Lorain Taxes paid before age 18 - \$ _____

Employers Certification – Employer Representative's explanation of reasons 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, that the employee referenced above was employed during the period referenced above, that the employer has examined this claim for refund in its entirety including all 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 adjustment to the employer's withholding account related to this claim have been or will be made.

Representative's signature _____

Representative's title _____

Date _____ Phone _____

Print Representative's name _____

Print Representative's Title _____

Print E-mail address _____

Taxpayer signature: Under penalties of perjury, I declare that I have examined this claim for a refund, 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 to the City of Lorain for income tax fees, charges or fines, this refund will be applied to that balance due.

Taxpayer's signature _____ Date _____

Tax year of claim 2021

Name of Employee Shown on Page 1 _____

Employee's Home Address

Employee's SSN _____

Daytime Phone # _____

Evening Phone # _____

Claim Calculation:

1. Total workdays available. If you normally work a 5 day workweek and you worked for your employer for the entire year, enter 260 (52 weeks 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 the number of days included in line 1 that you did not work due to holidays, personal days, sick days, and vacation days, etc. 2. _____
3. Total days actually worked. Subtract line 2 from line 1 3. _____
4. Days worked out of City of Lorain due to COVID-19 work at home stay. 4. _____
5. Days worked in the Lorain for which tax was withheld (subtract Line 4 from line 3) 5. _____
6. Percentage of wages earned in Lorain. (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 the Lorain for which tax was withheld. Multiply line 6 by line 7 8. _____
9. Wages not taxable to Lorain for which tax was withheld (Subtract Line 8 from Line 7) 9. _____
10. Amount of over withholding claimed due to COVID-19. Multiply line 9 by 3% 10. _____
Amounts \$10 or less will not be refunded or credited.

Employers Certification

Employer Representative's explanation of reasons 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 employee's liability as calculated above; that the employee referenced above was employed during the period referenced above, that the employer has examined this claim for refund in its entirety including all accompanying schedules and statements; and that the employer representative can attest that the information regarding days actually worked 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 adjustment to the employer's withholding account related to this claim have been or will be made.

Representative's signature

Representative's title

Date _____

Phone _____

Print Representative's name

Print Representative's Title

Print E-mail address _____

Representatives Business Address - Please Print

Businesses Net profits representative/ Title- Please print

Daytime Phone # _____

E-mail Address of Businesses - Net Profits Representative

Taxpayer signature: Under penalties of perjury, I declare that I have examined this claim for a refund 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 from any City of Lorain fees, charges or fines, this refund will be applied to that balance due.

Taxpayer's signature _____ Date _____