

INSTRUCTIONS

AMOUNTS UNDER \$ 1.00 NOT REFUNDABLE

1. ONLY TAXES COLLECTED BY PARMA HEIGHTS CAN BE REFUNDED BY PARMA HEIGHTS.
 2. SEPARATE REFUND FORMS ARE REQUIRED IF MORE THAN ONE EMPLOYER IS INVOLVED AND THE EMPLOYER CERTIFICATION IS REQUIRED FOR EACH.
 3. COPIES OF ALL FORMS, W-2's AND ALL OTHER REQUIRED DOCUMENTATION MUST BE ATTACHED. REFUND APPLICATIONS WILL NOT BE PROCESSED WITHOUT THE REQUIRED INFORMATION.
 4. UNDER 18 YEARS OF AGE: SUBMIT A COPY OF BIRTH CERTIFICATE OR DRIVER'S LICENSE AND ATTACH FORM W-2. IF A PORTION OF WAGES WAS EARNED PRIOR TO REACHING 18 YEARS OF AGE, THE EMPLOYER MUST COMPLETE THE EMPLOYER'S CERTIFICATION SECTION OF THIS FORM (SEE A-2) OR ATTACH A COPY OF THE PAY STUB INDICATING YEAR-TO-DATE WAGES PRIOR TO 18TH BIRTHDAY.
 5. UNREIMBURSED EMPLOYEE BUSINESS EXPENSE: YOU MAY DEDUCT THE FOLLOWING EXPENSES IN EXCESS OF 2% OF ADJUSTED GROSS INCOME. BUSINESS EXPENSES SHALL CONSIST SOLELY OF THE FOLLOWING ITEMS. (A) VEHICLE EXPENSE (STANDARD MILEAGE RATE OR ACTUAL CAR EXPENSES); (B) PARKING FEES, TOLLS AND TRANSPORTATION, INCLUDING TRAIN, BUS OR AIR; (C) TRAVEL EXPENSES WHILE AWAY FROM HOME OVERNIGHT. (ALL OTHER BUSINESS EXPENSES ARE DISALLOWED.) (YOU MAY NOT DEDUCT VEHICLE AND TRAVEL EXPENSES FOR EDUCATIONAL PURPOSES OR FOR THE PURPOSE OF COMMUTING TO THE PLACE OF EMPLOYMENT.) COPIES OF W-2'S AND/OR 1099'S MUST BE SUBMITTED ALONG WITH A COPY OF THE FRONT PAGE OF THE FEDERAL RETURN, SCHEDULE A, FORM 2106 AND ANY OTHER SUPPORTING DOCUMENTATION.
 6. OTHER: STATE REASON AND ATTACH SUPPORTING DOCUMENTATION.
IF YOU WORKED OUTSIDE OF PARMA HEIGHTS, YOU ARE REQUIRED TO FILE A CITY INCOME TAX RETURN WITH THE OTHER CITY WHERE YOU WORKED AND PAY ANY TAX DUE THEM.

WHEN COMPUTING THE TAX DUE YOUR RESIDENT CITY, YOU CANNOT TAKE CREDIT FOR TAXES WHICH WERE REFUNDED TO YOU BY YOUR EMPLOYMENT CITY.
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EMPLOYER CERTIFICATION INSTRUCTIONS

(To Be Completed by Employer)

- A. LIST TOTAL COMPENSATION PAID AND FULL AMOUNT OF CITY TAX WITHHELD.
COMPUTE THE AMOUNT TO BE ENTERED IN "*INCOME EARNED IN PARMA HEIGHTS*" BY MULTIPLYING THE TOTAL COMPENSATION BY THE RATIO OF DAYS WORKED IN THE CITY TO TOTAL DAYS WORKED. DAYS WORKED ONLY REFERS TO THE NUMBER OF DAYS ON THE JOB. AN EMPLOYEE IS ON THE JOB WHEN THERE IS A HOLIDAY, OR WHEN HE/SHE IS SICK OR ON VACATION.

EXAMPLE: AN EMPLOYEE WORKED 195 DAYS IN PARMA HEIGHTS AND 65 DAYS OUT OF PARMA HEIGHTS FOR A TOTAL OF 260 WORKING DAYS. REPORT AS WAGES EARNED IN PARMA HEIGHTS 195/260, OR 3/4, OF HIS/HER TOTAL WAGES WHICH WILL INCLUDE VACATION, HOLIDAY, AND SICK PAY, SINCE ALL PAY HAS THE SAME RELATIVE TAX LOCATION AS THE LOCATION WHERE THE EMPLOYEE PERFORMS HIS/HER SERVICE.

FOR EMPLOYEES PAID ON A COMMISSION BASIS, THE RATIO OF COMMISSIONS EARNED IN PARMA HEIGHTS TO TOTAL COMMISSIONS SHOULD BE USED INSTEAD OF USING DAYS WORKED.
- B. BASIS FOR REFUND: A BRIEF BUT COMPLETE EXPLANATION BY THE EMPLOYER IS REQUIRED CONCERNING THE REASON FOR THE OVERPAYMENT TO BE REFUNDED. EXPLAIN THE METHOD USED AND SHOW COMPUTATIONS TO DETERMINE THE AMOUNT ENTERED IN "*INCOME EARNED IN PARMA HEIGHTS*" (SEE A-1).
- C. SHOW THE EMPLOYEE'S ADDRESS AS LISTED ON THE EMPLOYER'S RECORDS.

THE EMPLOYER'S CERTIFICATION MUST BE SIGNED BY THE EMPLOYEE'S SUPERVISOR OR OTHER RESPONSIBLE REPRESENTATIVE OF THE EMPLOYER WHO HAS KNOWLEDGE THE INFORMATION GIVEN IS TRUE AND CORRECT.

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APPLICATION FOR MUNICIPAL INCOME TAX REFUND

CITY OF PARMA HEIGHTS

6281 Pearl Road, Parma Heights Ohio 44130-3084

TAX OFFICE PHONE (440) 888-6440

TAX OFFICE USE ONLY

VOUCHER #

- EXCESS TAX WITHHELD
EXCESS TAX PAID BY TAXPAYER
TAX PAID TO WRONG CITY
OTHER

TAXPAYER NAME:

SOCIAL SECURITY NUMBER:

ADDRESS:

PHONE:

CITY, STATE AND ZIP CODE:

1. IMPORTANT: Follow the Instructions On the Reverse Side of This Form to Expedite the Processing of Your Refund.

2. Enter total compensation below (i.e., gross wages, salaries, bonuses, commissions, and other compensation received before any deductions):

3. Employer Name, Employer Federal I.D. No., City Tax Withheld, Wages, Etc.

Table with 4 columns: Description, \$, \$, \$ (). Rows include: 4. TOTAL WAGES AND CITY TAX WITHHELD, 5. WAGES NOT SUBJECT TO TAX, 6. ADJUSTED WAGES SUBJECT TO TAX, 7. ADJUSTED MUNICIPAL INCOME TAX, 8. INCOME TAX WITHHELD BY EMPLOYER, 9. OVERPAYMENT CLAIMED AND REFUND REQUESTED.

10. INDICATE IN BLOCK BELOW THE KIND OF CLAIM FILED (SEE INSTRUCTIONS ON REVERSE SIDE)

- REFUND OF MUNICIPAL INCOME TAX WITHHELD FOR ALL OR PART OF 20___. APPLICANT WAS UNDER 18 YEARS OF AGE.
EMPLOYEE BUSINESS EXPENSES - SEE REVERSE SIDE OF FORM FOR INSTRUCTIONS.
OTHER (STATE REASON AND ATTACH DOCUMENTATION)

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS CLAIM (INCLUDING ANY ACCOMPANYING STATEMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEFE, IS TRUE AND CORRECT. I AUTHORIZE THE DISCLOSURE OF THE INFORMATION HEREIN TO M ANY TAXING AUTHORITY AFFECTED BY THIS REFUND.

Date: _____ 20__ SIGNED _____

EMPLOYER'S CERTIFICATION - to be completed by Employer (see reverse side for instructions)

I/We verify that during 20___ I/we withheld City of Parma Heights Income Tax from the above named employee in excess of his/her liability for the tax based on the following computation:

- A. Salaries, wages, etc. paid were \$ _____ on which Parma Heights Tax withheld was:..... \$ _____
1. Income Earned in Parma Heights \$ _____ subject to City Tax @ 2% prior to 1/1/05 @ 3% after 1/1/05:..... \$ (_____)
2. Income Earned in 20___ prior to 18 years of age \$ _____ on which Parma Heights Tax withheld was:..... \$ (_____)

OVERPAYMENT: \$ _____

B. Basis for Refund (Employer must provide all pertinent information and facts on which claim is based). Explain the method and show computations used to determine income earned in Parma Heights: _____

C. The employee's address according to our records for the period covered by the claim was _____

I/We verify that no portion of said tax has been or will be refunded directly to the employee and that no adjustments to my/our withholding account with the City of Parma Heights have been or will be made for said Tax.

SIGNED _____ (Employer) BY _____ (Title)

FEDERAL I.D. _____ DATE _____