

NON-RESIDENT EMPLOYEE REFUND APPLICATION FOR DAYS WORKED OUT OF GAHANNA

Who may use this form:

- A non-resident working for his employer, the majority of the time in Gahanna, but who may from time to time spend days in other municipalities or taxing districts. The employer must have withheld City of Gahanna income tax from the non-resident employee and have remitted this tax to the City of Gahanna.
- An employer who has remitted to the City of Gahanna income tax which has been erroneously withheld and paid.

GENERAL INSTRUCTIONS

1. All claims must be properly signed.
2. An employee who is claiming a refund of taxes withheld must list his/her employer's names and addresses and attach his/her wage statement(s) showing Gahanna Tax withheld (Forms W-2).
3. The average working year consists of 260 days (Saturday and Sunday are not considered working days).
4. Training sessions, seminars, local meetings, temporary or casual employment, although they may be outside the city, do not constitute changes in work situs and are not factors in determining time worked out of the city.
5. Employer's certification **MUST BE** complete by authorized officer or agent.
6. Attach copies of schedule of dates and locations worked outside the city and any other pertinent information.
7. No refund of less than one dollar (\$1.00) will be made.
8. Refund requests will not be honored beyond (3) years from the date the taxes were due.
9. Refunds are issued within 90 days after the city has receipt of the employer's correct W-3 reconciliation form, including all W-2 information, whichever is later.

Note: Incomplete claims cannot be approved and will be return to claimant.

In addition, please be advised that we will be notifying your resident city and those Ohio cities shown on you itinerary who also have an income tax. It appears that one of the intention of the new Stae law is to hold the employee responsible to pay either the city where the work was performed or the base city of employment, when both are taxing municipalities. Since you are receiving a refund of taxes withheld for your base city of employment, the work city or city of residence may elect to pursue recovery of those dollars.

If you have any questions, call 614-342-4030 or visit our Web site: www.gahanna.gov.