



THE CITY OF CANAL FULTON

Important Changes to the Tax Year 2020 Refund Request Application for Municipal Income Tax Refund Related to COVID-19

You must check the box at the top of Form RR if any portion of your application for refund is related to your working from home, or another location away from your regular place of work, because of COVID-19.

A refund of the tax withheld for your pre-COVID-19 work municipality, while you worked from home or another location, may not be available until litigation over this issue is completed. See *Buckeye Institute, et al., v. Columbus City Auditor, et al*, Franklin County Common Pleas Court Case No. 20-CV-004301.

Canal Fulton will hold your request for refund in a suspended status until this litigation is concluded. Should the conclusion of this litigation determine that a refund is allowed, your request for refund will be processed at that time. Should the conclusion of the litigation determine that a refund is not allowed, you will receive a notice that a refund is not available to you.



CITY OF CANAL FULTON
Application for Municipal Income Tax Refund
155 MARKET ST EAST SUITE C
CANAL FULTON, OH 44614



THE CITY OF CANAL FULTON

Your first name and middle initial	Last name
Current home address (number and street)	Apt #
City, state, and ZIP code	

Your social security number	Tax year of claim
Daytime phone number	Evening phone number

Check here if you worked outside of your normal place of work in 2020 due to COVID-19. See Checkbox No. 2 below.

Reason for Claim

Check the Box below that applies.

- No refunds will be issued without the proper documentation indicated by reason for claim.

- Age Exemption.** Date of Birth _____ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.). If you were ~~under 18~~ ^(MAY 1994) for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell. Exceptions to the 18 years of age or older exemption exist.
 - Due to COVID-19, days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of Canal Fulton on page 3. Your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2. **The availability of a refund is dependent upon the outcome of pending litigation. Requests will be held until this litigation is resolved.**
 - Days worked outside of municipality** for which the employer withheld tax. Attach a copy of your W-2 Form, a completed Log of Days Out Worksheet on page 3, and a completed Calculation for Days Worked Out of Canal Fulton on page 3. In addition, your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2. **Do Not Use for COVID-19.**
 - Employer withheld at a rate higher than the municipality's tax rate.** Attach a copy of your W-2 Form. Your employer must complete and sign the Employer Certification Parts 1 and 2 on page 2. **Do Not Use for COVID-19.**
 - Employer withheld too much (over-withheld) resident municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification Part 2 on page 2.
 - Withheld by mistake** for the municipality of Canal Fulton when I actually worked in the municipality of _____. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification Part 2 on page 2. **Indicate the address where you actually worked. Do Not Use for COVID-19.**
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|------------------------------|------|-------|-----|
| Work Location Street Address | City | State | Zip |
|------------------------------|------|-------|-----|
- Over-the-road truck driver.** The wages of an interstate trucker regularly assigned to drive in more than one state are only taxable by the trucker's municipality of residence. Truck drivers assigned to drive in multiple Ohio municipalities only may be eligible to receive a 90% refund from their principal place of work. Your employer must complete and sign the Employer Certification Part 2 on page 2.
 - Military Spouse Residency Relief Act.** Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES.
 - Other (Indicate Reason).** Attach W-2 Form and other applicable documentation. Your employer must complete and sign the Employer Certification Parts 1 and/or 2 on page 2. (THREE PERCENT WITHHOLDING AGREEMENT)
 - Refund of overpayment on account** if you have already filed return or are not required to file. Employer certification is not required.

Claim

Employer Federal ID #	Employer Name
1 Amount of income not taxable.	
2 Amount of over withholding claimed (Box A-9 on page 2)	
3 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you	
Provide the social security number of the account to which you want the amount on line 3 to be credited	SSN of account to be credited
4 Net amount to be refunded. Subtract line 3 from line 2. Amounts \$10 or less will not be refunded.	

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
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Employer Certification – Part 1

We will calculate and issue a refund based on the information provided. Payment will be made within 90 days of receipt of the completed refund request or completed employer annual withholding return, whichever is later. You must attach copies of W-2's showing Canal Fulton wages and Canal Fulton income tax withheld.

EMPLOYER'S VERIFICATION

Under penalties of perjury I the undersigned state that I have examined this claim for refund, and to the best of my knowledge and belief, this refund claim is true and correct.

- o The days outside of CANAL FULTON, shown on the accompanying itinerary, reflect actual working days and do not include vacation, sick, holiday, weekends or other paid non-working days.
- o Taxes were over withheld and paid to CANAL FULTON - No W-2C has been or will be issued for this employee.

Employee's Home Address

According to our records, this employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
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Employee's Employment Dates

If the employee is still employed, enter "n/a" as the date of separation.

Date of Hire	Date of Separation
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Employer Certification – Part 2

Employer Representative's Explanation of Reason 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 above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any 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 adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature	Representative's Title	Date	Representative's Phone Number
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Print Representative's Name	Print Representative's Title	Explanation of Reason for Refund (example—"taxpayer works from home 4 days")
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Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this claim, 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 further understand that if this refund changes my Canal Fulton residence tax, an amended return must be filed before the refund will be issued. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature	Date	Taxpayer's Daytime Phone	Taxpayer's Evening Phone
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To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing a Return, attach the RR to the completed return and mail them together.

Mail with required documentation to:

CITY OF CANAL FULTON
 155 MARKET ST EAST, SUITE C
 CANAL FULTON, OH 44614

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim
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Calculation of Days Worked Outside of Canal Fulton

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 total number of days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days	2	
3 Total days actually worked. Subtract line 2 from line 1	3	
4 Days worked out of town. A log of days out, destination and reason for travel must be included (see below). For purposes of this refund claim, if you worked in another municipality that has an income tax, the wages earned in that municipality are subject to tax in that municipality.	4	
5 Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5	
6 Percentage of wages earned in the municipality. 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 municipality for which tax was withheld. Multiply line 6 by line 7	8	
9 Wages not taxable to municipality for which tax was withheld. Subtract line 8 from line 7. Enter here and on Page 1, line 3	9	
10 Amount of over withholding claimed. Multiply line 9 by the tax rate of the municipality for which tax was withheld. Enter here and on Page 1, line 4	10	Tax Rate

Log of Days Out

List the names of the municipalities/locations where you worked while traveling, the reason for your travel, and the number of days worked at your travel destination. Your own worksheet is acceptable. Use additional paper if necessary.

Work Location	Reason	# Days
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		

Work Location	Reason	# Days
21.		
22.		
23.		
24.		
25.		
26.		
27.		
28.		
29.		
30.		
31.		
32.		
33.		
34.		
35.		
36.		
37.		
38.		
39.		
40.		
Total number of days worked out of town		