



## **NON RESIDENT REQUEST FOR REFUND**

### **General Information**

- This form is to be used by individuals claiming a refund of the city income tax withheld in excess of their liability
- A separate form must be completed for each employer and each tax year for which a refund is requested
- If you are requesting a refund for days worked outside of Lebanon please complete the attached schedule; if this form is not applicable a written explanation detailing how your taxable income was calculated must be provided
- The refund request must be made within 3 years from the date on which payments were made or the return was due
- The Employer certification (Part 3) must be completed in all instances
- Clear and complete W-2 forms must be submitted with this form
- No refunds under \$10.00
- Allow 90 days for processing of refund. Missing or incorrect information will delay processing.
- Be advised that if a refund is issued, the information will be forwarded to your resident city and you may owe tax there as a result of this refund.

### **Important Information for Municipal Income Tax Refunds related to COVID-19**

- If any portion of your application for refund is related to a change in your regular place of work because of COVID-19 Please check the applicable box in Part 1 – Claimant Information. Your employer will need to check the appropriate box in Part 3 – Employer Certification.
- In March 2020, Governor Dewine signed HB 197, which requires employers to continue to remit local withholding tax to the employee's 'Principal Place of Work' (Prior to Covid-19) throughout the declared state of emergency and until 30 days after it is lifted.
- If the City of Lebanon was your pre-COVID-19 workplace, a refund of the tax withheld may not be available until pending 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)
- The City of Lebanon will hold your refund request until this litigation is concluded. Should this conclusion determine that a refund is necessary, your request will be processed at that time. Should this conclusion determine that a refund is not necessary, you will receive a notice that you are not eligible for the refund.



## NON RESIDENT REQUEST FOR REFUND

### Part 1 – Claimant Information

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Current Address \_\_\_\_\_

Address during tax year (if different from above) \_\_\_\_\_

E-mail \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Employer Name \_\_\_\_\_

Employer Address where services performed \_\_\_\_\_

☐ Check here if you worked outside of your normal place of work in 2020 due to COVID-19

### Part 2 – Calculation of Refund

For Calendar Year 20 \_\_\_\_

Lebanon Taxable Income (from computation in Part 4) \_\_\_\_\_

Lebanon Tax Due at 1% \_\_\_\_\_

Lebanon Tax Withheld – **W-2 must be attached** \_\_\_\_\_

Refund Claimed \_\_\_\_\_

Explanation for refund request: \_\_\_\_\_

I certify that all the facts and figures given on this form are true and complete to the best of my knowledge and that a refund has not been previously claimed or received by me for the period covered by this claim. I authorize the City of Lebanon to release this information to my city of residence or employment.

SIGNED \_\_\_\_\_

DATE \_\_\_\_\_

### Part 3 – Employer Certification

a. I verify that during 20\_\_ the above employee's total salary/wages was \$ \_\_\_\_\_ from which \$ \_\_\_\_\_ Lebanon tax was withheld and remitted to the City of Lebanon, Ohio.

b. According to our records, this employees' home address for the period covered by this claim was: \_\_\_\_\_

c. ☐ Check here if any portion of this requested refund is due to a change in workplace as a result of COVID-19

d. Did the physical location of the business change during the year? \_\_\_\_ NO \_\_\_\_ YES Date of Move \_\_\_\_\_

Prior Address \_\_\_\_\_

Current Address \_\_\_\_\_

I hereby verify that the information stated above is true and correct. I further state that no portion of said tax has been or will be refunded directly to the employee from my company and that no adjustments to our withholding account for the City of Lebanon have been or will be made for said tax.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Daytime Phone or Email Address



## NON RESIDENT REQUEST FOR REFUND

### Part 4 – Taxable Income Calculation

1. Total Days in Year  
(Leaps Years – 2020, 2024, 2028, 2032, 2036, 2040) \_\_\_\_\_
  - A. Weekends not worked \_\_\_\_\_  
(106 days if none worked)
  - B. Vacation Days \* \_\_\_\_\_
  - C. Sick Leave \* \_\_\_\_\_
  - D. Holidays \* \_\_\_\_\_
2. Total Days Not Worked in Year (ADD A through D) \_\_\_\_\_
3. Days Worked in Year (Line 1 minus Line 2) \_\_\_\_\_
4. Days Worked in Lebanon (attach listing) \_\_\_\_\_
5. Allocation Percentage (Line 4 ÷ Line 3) \_\_\_\_\_
6. Taxable Income (Box 5 Wages X Line 5) \_\_\_\_\_

**\* Use this amount on Part 2, Ln 1**

**\*No refund is allowed for holidays, sick days or vacation days. These days are a direct result of your employment with the company.**

## SCHEDULE OF DAYS WORKED IN LEBANON

Date Work Location(s)  
January

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
| 28 |  |
| 29 |  |
| 30 |  |
| 31 |  |

Date Work Location(s)  
February

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
| 28 |  |
| 29 |  |

Date Work Location(s)  
March

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
| 28 |  |
| 29 |  |
| 30 |  |
| 31 |  |

Date Work Location  
April

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
| 28 |  |
| 29 |  |
| 30 |  |

Date Work Location  
May

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
| 28 |  |
| 29 |  |
| 30 |  |
| 31 |  |

Date Work Location  
June

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
| 28 |  |
| 29 |  |
| 30 |  |

## SCHEDULE OF DAYS WORKED IN LEBANON

| Date | Work Location(s)<br>July |
|------|--------------------------|
| 1    |                          |
| 2    |                          |
| 3    |                          |
| 4    |                          |
| 5    |                          |
| 6    |                          |
| 7    |                          |
| 8    |                          |
| 9    |                          |
| 10   |                          |
| 11   |                          |
| 12   |                          |
| 13   |                          |
| 14   |                          |
| 15   |                          |
| 16   |                          |
| 17   |                          |
| 18   |                          |
| 19   |                          |
| 20   |                          |
| 21   |                          |
| 22   |                          |
| 23   |                          |
| 24   |                          |
| 25   |                          |
| 26   |                          |
| 27   |                          |
| 28   |                          |
| 29   |                          |
| 30   |                          |
| 31   |                          |

| Date | Work Location(s)<br>August |
|------|----------------------------|
| 1    |                            |
| 2    |                            |
| 3    |                            |
| 4    |                            |
| 5    |                            |
| 6    |                            |
| 7    |                            |
| 8    |                            |
| 9    |                            |
| 10   |                            |
| 11   |                            |
| 12   |                            |
| 13   |                            |
| 14   |                            |
| 15   |                            |
| 16   |                            |
| 17   |                            |
| 18   |                            |
| 19   |                            |
| 20   |                            |
| 21   |                            |
| 22   |                            |
| 23   |                            |
| 24   |                            |
| 25   |                            |
| 26   |                            |
| 27   |                            |
| 28   |                            |
| 29   |                            |
| 30   |                            |
| 31   |                            |

| Date | Work Location(s)<br>September |
|------|-------------------------------|
| 1    |                               |
| 2    |                               |
| 3    |                               |
| 4    |                               |
| 5    |                               |
| 6    |                               |
| 7    |                               |
| 8    |                               |
| 9    |                               |
| 10   |                               |
| 11   |                               |
| 12   |                               |
| 13   |                               |
| 14   |                               |
| 15   |                               |
| 16   |                               |
| 17   |                               |
| 18   |                               |
| 19   |                               |
| 20   |                               |
| 21   |                               |
| 22   |                               |
| 23   |                               |
| 24   |                               |
| 25   |                               |
| 26   |                               |
| 27   |                               |
| 28   |                               |
| 29   |                               |
| 30   |                               |

| Date | Work Location<br>October |
|------|--------------------------|
| 1    |                          |
| 2    |                          |
| 3    |                          |
| 4    |                          |
| 5    |                          |
| 6    |                          |
| 7    |                          |
| 8    |                          |
| 9    |                          |
| 10   |                          |
| 11   |                          |
| 12   |                          |
| 13   |                          |
| 14   |                          |
| 15   |                          |
| 16   |                          |
| 17   |                          |
| 18   |                          |
| 19   |                          |
| 20   |                          |
| 21   |                          |
| 22   |                          |
| 23   |                          |
| 24   |                          |
| 25   |                          |
| 26   |                          |
| 27   |                          |
| 28   |                          |
| 29   |                          |
| 30   |                          |
| 31   |                          |

| Date | Work Location<br>November |
|------|---------------------------|
| 1    |                           |
| 2    |                           |
| 3    |                           |
| 4    |                           |
| 5    |                           |
| 6    |                           |
| 7    |                           |
| 8    |                           |
| 9    |                           |
| 10   |                           |
| 11   |                           |
| 12   |                           |
| 13   |                           |
| 14   |                           |
| 15   |                           |
| 16   |                           |
| 17   |                           |
| 18   |                           |
| 19   |                           |
| 20   |                           |
| 21   |                           |
| 22   |                           |
| 23   |                           |
| 24   |                           |
| 25   |                           |
| 26   |                           |
| 27   |                           |
| 28   |                           |
| 29   |                           |
| 30   |                           |

| Date | Work Location<br>December |
|------|---------------------------|
| 1    |                           |
| 2    |                           |
| 3    |                           |
| 4    |                           |
| 5    |                           |
| 6    |                           |
| 7    |                           |
| 8    |                           |
| 9    |                           |
| 10   |                           |
| 11   |                           |
| 12   |                           |
| 13   |                           |
| 14   |                           |
| 15   |                           |
| 16   |                           |
| 17   |                           |
| 18   |                           |
| 19   |                           |
| 20   |                           |
| 21   |                           |
| 22   |                           |
| 23   |                           |
| 24   |                           |
| 25   |                           |
| 26   |                           |
| 27   |                           |
| 28   |                           |
| 29   |                           |
| 30   |                           |
| 31   |                           |