

INSTRUCTIONS FOR 2016 INDIVIDUAL APPLICATION FOR REFUND NOT CLAIMED ON TAX RETURN

- Who may use this form:** Persons seeking a refund of municipal tax paid to or withheld for the City of Brunswick.
Note: If the amount of the overpayment is less than \$10.01, the amount will not be refunded per ORC 718.19.
- Year of return:** Enter the year for which this claim covers in the upper right corner of the form. A separate form is required for each year filed.
Note: The Statute of Limitations for refunds is three (3) years after the tax was due or paid, whichever is later.
- Social Security Number:** Enter your social security number. If you are filing jointly, include your spouse's social security number.
- Name and address:** Enter your name and address in the space provided. If you moved during the year, indicate the date moved and show your former address.
- Type of claim filed:** Check the box for the type of refund you are filing.

- A. Tax withheld on income earned while under eighteen (18) years old. Please attach a copy of the W-2, **and** a legible photocopy of your driver's license, State ID or birth certificate with the birth date clearly readable. If you reached the minimum age of eighteen (18) years old during the taxable year, you may be entitled to a refund of any Brunswick tax withheld prior to your birthdate. In lieu of completing the Employer's Certification, you may submit a pay stub(s) for verification.
- B. Days out of the City of Brunswick must be documented with a travel log showing the date, place and business purpose of travel. The employer's certification must be signed. The following formula is used to arrive at the percentage of income to be excluded from tax:

$$\frac{\text{Days Worked Out of the City}}{\text{Excluded Total Working Days (260)}} \times \text{Local Wages} = \text{Amount}$$

Saturdays, Sundays, sick days, vacation days, and holidays are not to be counted as days worked out of the city. Total working days should be 260, unless you worked a partial year. On the income earned while traveling, you will owe residence tax to your home city at the full percentage rate.

- C. Unreimbursed Employee Business Expenses- Federal Form 2106 and Schedule A must be submitted for business expenses. A taxpayer may use Federal Form 2106 and Schedule A, subject to the 2% deduction, that the individual deducted for federal income tax purposes for the taxable year, to reduce the income on the individual return.
- D. Other- You must explain in detail, document, and attach claim. These will be reviewed on a case by case basis.

Computation of overpayment:

- Line 1:** Enter the amount of local wages that your employer showed on your W-2 form. Wages that are deferred for Federal and State purposes must be included in local wages. All W-2 forms, 1099's, and statements showing reimbursements must be attached. If more than one employer, use a separate refund form for each employer.
- Line 2:** Enter the amount of wages that are to be excluded from tax, attach supporting documents from list above (A, B, C, D).
- Line 3:** Subtract the amount of Line 2 from the amount shown on Line 1.
- Line 4:** The correct tax is found by multiplying Line 3 by 1.85%.
- Line 5:** The amount of tax withheld by your employer.

Line 6: Subtract Line 4 from Line 5. This is the amount of your overpayment.

Line 7: Indicate the amount you would like credited to your account.

Line 8: Subtract Line 7 from Line 6. This is the amount to be refunded. If the amount of the overpayment is less than \$10.00, the amount will not be refunded per ORC 718.19.

Sign your application form: Your application form is not complete if it is not signed and dated. On a joint account, both husband and wife must sign. If you are filling this form on behalf of another person, a Power of Attorney form must accompany this form. If box is not checked for authorization to discuss the account with your preparer, we will not be able to contact the preparer.

Employer's Certification: The employer's certification must be signed by the employee's supervisor or other responsible representative of the employer who has knowledge that the information given is true and correct. Also accepted is a signed letter on company letterhead from a supervisor or other responsible representative.