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AKRON, OH 44308-1100**

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**ART P. PREIKSA**  
TAX COMMISSIONER

**INCOME TAX DIVISION**  
DEPARTMENT OF FINANCE

Dear Taxpayer,

Due to recent amendments to the Ohio Revised Code, Section 718, we have adopted new procedures for handling non-resident refund requests. Most refund requests will be honored the same as in prior years, however, these requests must now be submitted on Akron's new refund forms and itinerary schedules.

Use the Non-Resident Employee Refund Application if your request is for days worked outside of Akron. You must complete the entire form and the itinerary schedule found on Page 2. Make extra copies of the itinerary if more lines are needed. Then have the form verified for accuracy by your employer. (The appropriate individual is one who has legal authority to sign for the company and knows your work schedule.)

In addition, please be advised that we will be notifying your resident city and those Ohio cities shown on your itinerary who also have an income tax. It appears that one of the intentions of the new State 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 these dollars.

Refunds are issued within 90 days after the City has receipt of the correctly completed Refund Application and itinerary forms, or after receipt of the employer's correct AW-3 reconciliation form, including all W-2 information, whichever is later.

Sincerely,  
Income Tax Division  
Refund Section  
330-375-2290

# NON-RESIDENT EMPLOYEE REFUND APPLICATION

## For Days Worked Out of Akron Or Taxes Over Withheld by Employer

- During the year \_\_\_\_\_, my employment with \_\_\_\_\_ located in the City of Akron, required me to perform services both inside and outside the corporate boundaries of the City as follows:

**Total Days Paid** 52 Weeks @ 5 Days per Week or 260 Working Days:

(or dates of employment - beginning \_\_\_\_\_ thru \_\_\_\_\_ )

**Working Days Outside Akron** \_\_\_\_\_

**To be Refunded**

(COMPLETE THE ITINERARY ON BACK IN DETAIL. Make extra copies of itinerary if more lines are needed. Do not include vacation, sick, holiday, weekends or other paid non-working days.)

**Working Days in Akron** \_\_\_\_\_

**Taxable**

- During the year \_\_\_\_\_, my employer \_\_\_\_\_ over withheld my Akron city income taxes as follows:  
(Please explain) \_\_\_\_\_

**Akron Tax Withheld from W-2** \_\_\_\_\_

**Attach copy of W-2**

Under penalties of perjury I hereby certify that the information provided herein is true, correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Employee's Name

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

\_\_\_\_\_  
Employee's Home Address

\_\_\_\_\_  
Daytime Phone Number

\_\_\_\_\_  
Employee's City of Residence

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**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 Akron wages and Akron income taxes withheld.

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**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.

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

\_\_\_\_\_  
Employer's / Manager's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Employer's / Manager's Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Employer's / Manager's Phone Number and Extension

