

**VILLAGE OF EVENDALE
INCOME TAX DEPARTMENT**

Procedures for Requesting a Refund of Evendale Withholding Tax

Time spent outside Evendale for travel:

1. Complete Form IR, Individual Income Tax Return, for the tax year from which a refund of tax withheld is requested. **ATTACH THE W-2 FORM TO THE RETURN.**
 - a. Enter Ohio Municipal Qualifying Wages on Line 1 (This is generally Box 5 from the Form W-2; must include deferred compensation and other taxable compensation)
 - b. Compute the percentage of time spent outside
 - (1). Use 260 days for the denominator; total days worked
 - (2). Do not include holidays, vacation days, sick days, weekends, etc. in the numerator as days worked outside the Village of Evendale
 - c. Multiply the percentage computed in Step b, Time Spent Outside Evendale, by the wages reported on Line 1, and enter the result as a negative amount on Line 2.
 - d. Subtract Line 2 from Line 1, to get the wages taxable in the Village of Evendale.
 - d. Complete Lines 4 - Line 7, indicating the amount requested as a refund on Line 7.
 - d. Sign and date the return at the bottom of the form.

2. Provide a copy of the itinerary of days spent outside the Village of Evendale used in computing the amount on Line 2.
 - a. List the dates traveled/worked outside the village and destination of travel.

3. Include a Letter of Certification, signed by an immediate supervisor of the employee, on company letterhead verifying the following information:
 - a. The number of days listed on the itinerary as days worked outside the Village of Evendale;
 - b. Travel logs and expense vouchers and reports are on file and available for Tax Administrator to review as verification of travel,
 - c. If applying for a refund based on employee paid expenses, Federal Form 1040, pages 1 & 2, Schedule A and Form 2106 must be attached.

The name, title, and phone number of the supervisor issuing the letter of certification must be provided.

Truck Drivers whose primary route is outside the Village of Evendale

1. Complete Form IR, Individual Income Tax Return, for the tax year from which a refund of tax withheld is requested. **ATTACH THE W-2 FORM TO THE RETURN.**
 - a. Enter Ohio Municipal Qualifying Wages on Line 1 (This is generally Box 5 from the Form W-2; must include deferred compensation and other taxable compensation).
 - b. Multiply the employer determined percentage of time spent working outside the Village of Evendale, times the wages reported on Line 1. The percentage may not be more than 95%. Enter the result as a negative amount on Line 2.
 - c. Subtract Line 2 from Line 1, to get the wages taxable in the Village of Evendale.
 - d. Complete Lines 4 - Line 7, indicating the amount requested as a refund on Line 7

2. Include a Letter of Certification from your immediate supervisor as indicated in item #3 above.

SHOULD ANY OF THE ABOVE REQUIRED INFORMATION BE OMITTED FROM THE RETURN REQUESTING A REFUND, THE REQUEST WILL BE DENIED.