APPLICATION FOR PARMA INCOME TAX REFUND

PARMA INCOME TAX DIV. • 6611 RIDGE RD., PARMA, OHIO 44129

(FOR INDIVIDUALS NOT REQUIRED TO FILE FORM P-1040)

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TAXPAYER'S NAME	YOUR SOCIAL SECURITY NO.	TAX OFFICE USE ONLY
ADDRESS		Audited by
		Refund
CITY, STATE AND ZIP CODE		Parma Account #

1. Name of Employer _____
2. Amount of income exempt from tax (check reason below) $_____
3. Amount of gross refund claimed. $_____

INDICATE IN BLOCK BELOW FOR CLAIM

1. [ ] Tax withheld or computed on income earned while under eighteen years old, (attach W-2 and a copy of birth certificate or driver's license).
2. [ ] Employee business expense - attach W-2, Federal Form 1040, Schedule A and 2106 and any supporting documents.
3. [ ] Other, (state reason and attach documentation) _____

_____

_____

EMPLOYER'S CERTIFICATION - to be completed by Employer (see reverse side for instructions)

I/We verify that during 20_____ I/We withheld City of Parma income tax from the above named employee in excess of his liability for the tax based on the following computations.

COMPUTATION OF OVERPAYMENT

A. Salaries, wages, etc. Paid $_____ on which Parma tax withheld was $_____

Income earned in Parma $_____ subject to City Tax (2%) $_____

Overpayment . . . . . $_____

B. Basis for Refund (employer must provide all pertinent information and facts on which claim is based). Explain method and show computation used to determine income earned in _____

_____

C. The employee's address according to our records for the period covered by this claim was _____

_____

I/We verify that no portion of said tax has been or will be refunded directly to the employee and that no adjustments to my/our withholding account with the City of Parma have been or will be made for said tax.

SIGNED _____ BY _____ DATE _____
employer title

I certify that the facts and allegations contained in the above statements are true and authorize the disclosure of the information herein to any lawful taxing authority affected by this refund.

_____ _____
Date Taxpayer Signature

GENERAL INSTRUCTIONS

AMOUNTS UNDER $1.00 NOT REFUNDABLE

If you did not work or reside in Parma, have your employer complete the "Employer's Certification" section.

Attach all information requested to insure that your refund will be processed as quickly as possible.

If you wish your birth certificate returned, please enclose a self-addressed, stamped envelope.

Always use exact city of resident and employment.

Only taxes collected by Parma can be refunded by Parma.

1. TAX WITHHELD ON INCOME EARNED WHILE UNDER EIGHTEEN YEARS OLD - attach copy of W-2, a copy of birth certificate or driver's license. If you turned (18) eighteen during the tax year have your employer complete the employer certification or attach a copy of a dated payroll check stub nearest your birthdate with a year-to-date total for city wages and city tax withheld.

2. EMPLOYEE BUSINESS EXPENSE - to qualify for the Employee Business Expense deduction for municipal income tax purposes, the taxpayer must also itemize his deductions for Federal Income tax purposes. Attach copies of Federal Form 1040, Schedule A and 2106. The amount of Employee Business Expenses deduction allowed against Municipal income tax is limited to the amount that the taxpayer's 2106 expenses exceed 2% of the taxpayers Federal A.G.I. Tax credits from other communities shall be proportionately reduced.

3. OTHER - state reason and attach documentation.

EMPLOYER CERTIFICATION INSTRUCTIONS

(TO BE COMPLETED BY EMPLOYER)

A. List total compensation paid and full amount of city tax withheld.

Compute the amount to be entered in "Income Earned in Parma" by multiplying the total compensation by the ratio of days worked in the City to total days worked. Days worked only refers to the number of days on the job. An employee is on the job when there is a holiday, or when he is sick or on vacation.

EXAMPLE: An employee worked 195 days in Parma and 65 days out of Parma, or a total of 260 working days. Report as wages earned in Parma, 195/260 or 3/4ths of his total wages (which would include vacation pay, holiday pay and sick pay), since all pay has the same relative tax location as the location where the employee performs his services.

For employees paid on a commission basis, the ratio of commissions earned in Parma to total commissions should be used instead of using days worked.

B. Basis for Refund: A brief but complete explanation by the employer is required concerning the reason for the overpayment to be refunded. Explain method and show computations used to determine amount entered in "Income Earned in Parma."

C. Show the employee's address as listed on the employer's records.

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.

Separate requests are required if more than on employer is involved.