



**DANIEL HORRIGAN, MAYOR**

**INCOME TAX DIVISION**  
DEPARTMENT OF FINANCE

Dear Taxpayer,

On March 9, 2020, Governor Mike DeWine signed Executive Order 2020-01D, declaring a state of emergency in the state of Ohio in response to the COVID-19 global pandemic. Thereafter, the Ohio Legislature passed, and Governor DeWine signed into law House Bill 197 (“HB 197”). Section 29 of HB 197 states, “[n]otwithstanding section 718.011 of the Revised Code, and for the purposes of Chapter 718 of the Revised Code, during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee’s home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee’s principal place of work.” In light of the passage of HB 197 and its clear mandate, 2020 Tax Year non-resident refund requests require confirmation that none of the days out of town, during the period of 3/9/2020 - 12/31/2020, are “work from home” days because your work location changed due to COVID-19.

Keeping in mind the foregoing limitations, taxpayers must use the Non-Resident Employee Refund Application, or a generic form containing all required information, to request reimbursement for days worked outside of Akron. You must complete the entire form and the itinerary schedule found on Page 2 of the Application. Make extra copies of the itinerary if more lines are needed. Before submission to the City of Akron and to ensure accuracy, completed Applications must be verified by an authorized representative of your employer. Authorized representatives of your employer are those individuals who have personal knowledge of your work schedule, and who have legal authority to bind and sign for your employer.

Please be advised that we will be notifying your resident city, and those Ohio cities shown on your itinerary that also have an income tax, of your filing and/or refund request. In the event you receive a non-resident refund, your base city of employment, the work city, and/or your city of residence may elect to pursue recovery of these dollars. Refunds are typically issued within 90 days after: i) the date the City has received a complete and accurate Refund Application and itinerary forms, plus a copy of your employer’s complete and accurate AW-3 reconciliation form; or ii) April 15<sup>th</sup> of the year following the tax year at issue, whichever is later.

Sincerely,

INCOME TAX DIVISION  
330-375-2039

**Revised: 1/2022**

**For Tax Year 2020**  
**NON-RESIDENT EMPLOYEE REFUND APPLICATION**

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

During the year **2020**, 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 \_\_\_\_\_ )

**Number of Working Days Outside Akron \_\_\_\_\_ To be Refunded**

- **COMPLETE THE ATTACHED ITINERARY IN DETAIL. Make extra copies of itinerary if more lines are needed. DO NOT INCLUDE vacation, sick, holiday, weekends, paid non-working days, or days worked outside of Akron (such as from home) during the period 3/9/2020 – 12/31/2020 because your work location changed due to COVID-19.**
- **You must attach copies of W-2's showing Akron wages and Akron income taxes withheld.**

During the year **2020**, my employer \_\_\_\_\_ over withheld Akron city income taxes for the following reason:  
\_\_\_\_\_

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 Street Address _____	Daytime Phone Number _____
Employee's City, State, Zip _____	City of Residence _____

**We will calculate and issue a refund (if any) based on the information provided.**

Payment will be made within 90 days of receipt of the completed refund request and receipt of a completed employer annual withholding return OR within 90 days of April 15<sup>th</sup> of the year following the tax year at issue, whichever is later.

~ ~ ~ ~ ~ **EMPLOYER'S VERIFICATION** ~ ~ ~ ~ ~

The days outside of Akron, shown on the accompanying itinerary, reflect actual working days and **DO NOT** include vacation, sick, holiday, weekends, other paid non-working days, or days worked outside of Akron (such as from home) because employee's work location changed due to COVID-19.

Taxes were over withheld and paid to Akron - No W-2C has been or will be issued for this employee.

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.

Employer's / Manager's Signature _____	Date _____
Print Employer's / Manager's Name _____	Title _____
Employer's / Manager's Phone Number and Extension _____	

