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**COVID-19 Notice:
Important Changes to the Tax Year 2020 for Municipal
Income Tax Refund Related to COVID-19**

You must check the box at the top of the Income Tax Refund Form if any portion of your application for refund is related to your working from home, or another location away from your regular place of work, because of COVID-19 in 2020.

A refund of the tax withheld for your pre COVID-19 work municipality, while you worked from home or another location, will not be available until litigation over this issue is completed. *See Buckeye Institute, et al., v. Columbus City Auditor, et al, Franklin County Common Pleas Court Case No.20-CV-004301* and its appeals.

We will hold your request for a refund in a suspended status until this litigation is concluded. Should the conclusion of this litigation determine that a refund is allowed, your request for refund will be processed at that time. Should the conclusion of the litigation determine that a refund is not allowed, you will receive a notice that a refund is not available.

If copies of the W2's are not included with your refund request, the request will be returned unprocessed.

D. Calculation of Days Worked Outside of Westfield Center

1. Total workdays available. If you normally work a 5 day work week and you worked for your employer for the entire year, enter 260 (52 weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260).	1
2. Days not worked. Enter # days included on line 1 that you did not work due to holidays, personal days, sick days, and vacation days.	2
3. Total days actually worked. Subtract line 2 from line 1	3
4. Days worked out of town. A log of days out, destination, and reason for travel must be included (see below). If you worked more than 20 days in another municipality (city or village) that has an income tax, attach a copy of the tax return filed with that municipality.	4
5. Days worked in the municipality for which tax was withheld. Subtract line 4 from line 3	5
6. Total days taxable to the Village of Westfield Center. Add line 2 & line 5	6
7. Percentage of wages earned in the municipality. Divide line 6 by line 1	7
8. Total municipal taxable wages. Box 18 from your W-2 (if Box 18 differs from Box 5 attach documentation)	8
9. Wages taxable to municipality for which tax was withheld. Multiply line 7 by line 8	9
10. Wages not taxable to the municipality for which the tax was withheld. Subtract line 9 from line 8	10
11. Amount of over withholding claimed. Multiply line 10 by 1% (.01)	11

E. Log of Days Out

List the names of the municipalities/locations where you worked while traveling, the reason for your travel, and the number of days worked at your travel destination. Your own worksheet is acceptable. Use additional paper if necessary.

Work Location	Reason	Dates (Exact Dates)	# Days
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Total number of days worked outside of Westfield Center: _____

Employer Certification

The undersigned employer states that during the year referenced above the employer withheld municipal tax from the above named employee in excess of the employee's liability as calculated above; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer can attest that the information reported on this claim is true and accurate. In addition, the undersigned employer verifies that no portion of the over withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

 Representative's Signature Title Date

 Print Representative's Name Phone Number

F. Taxpayer's Signature (Original signature after employer certification)

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the municipality of residence or the Internal Revenue Service. I further understand that if I have a balance due for prior year(s), this refund will be applied to that balance before issuance.

 Taxpayer's Signature Date

 Spouse's Signature Date

 Preparer's signature Phone Number Date

Do you authorize your preparer to contact us regarding this return? Yes No