

Form R1 - Non Resident Refund Return

Days working at home due to COVID-19 are not eligible for a refund per ORC 718.011 as amended by HB 197 Section 29

Name: _____ Social Security Number: _____

Current Address: _____

City/State/Zip: _____ Occupation: _____

Address during tax year if different from above: _____

E-mail: _____ Phone: C: _____ W: _____ H: _____

Employer: _____ Dates of employment: _____

Refunds are allowed only when city income tax has actually been paid to or withheld for the City of Fairfield. Refunds of tax paid by the taxpayer (not withheld by an employer) may be requested by submitting the City of Fairfield Individual income Tax Return (Form IR). Requests for refunds of tax withheld must be submitted as outlined below. In all cases, information may be requested by our office. Incomplete refund requests will be returned to the taxpayer and must be refiled with complete information and documentation. Failure to remit all documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify pertinent factors on the return, will cause delay in processing and/or disallowance of the refund. Refunds \$10.00 or less will not be issued.

INSTRUCTIONS

Please note: Your refund request must be made within 3 years from the date on which such payment was made or the return was due. A separate return must be submitted for each year requesting a refund.

A. Days worked outside Fairfield
Non-residents may receive a refund for full days worked outside the City of Fairfield when the employer is located in Fairfield. Please note that no refund is allowed for holidays, sick days, vacations, severance pay, or supplemental pay days or the equivalent of such days. This type of pay is the direct result of your employment with the company and those days cannot be subtracted from total working days in determining the number of days worked outside the City of Fairfield. The 260 days available in Section A below already takes into account weekend days. Weekend days are not eligible for a refund. Partial days are only eligible for a refund if the preponderance of the day is worked outside of Fairfield (all travel time is allocated to Fairfield). If the days worked are in another Ohio municipality, a return must be filed and taxes paid to that municipality (please attach tax return(s)). **Days working at home due to COVID-19 are not eligible for a refund per ORC 718.011 as amended by**

HB 197 Section 29 To request a refund due to days worked outside of Fairfield, the following must be submitted:

1. Refund return form R1 with Sections A, B, C, and D completed - Section D must be signed by the employer(s)
2. W-2(s)
3. Itinerary of days worked outside of Fairfield (each page must be initialed by employer)
4. Copy of return filed with another Ohio municipality (if applicable)

B. Other

To request a refund of Fairfield tax over withheld for any reason, the following must be submitted:

1. Refund return form R1 with Sections C and D completed - Section D must be signed by the employer(s)
2. W-2(s)

Section A DAYS AVAILABLE COMPUTATION

Total Days Available	<u>260</u>
Less: Full Weekdays Worked Out of Fairfield	_____
= Total Days on Job in City of Fairfield	(A) _____
Days in Fairfield (A) ÷ 260 =	(B) _____ portion of time in Fairfield (round to 2 decimal places)

Section B

WAGES ON WHICH CITY INCOME TAX IS TO BE PAID

Computation: \$ _____ X (B) _____ = \$ _____
 Total Gross Wages Portion of time in Fairfield
 From W-2 (generally box 5) from Section A Taxable Income

C. Net Tax Due (Taxable Income X 0.015) \$ _____

D. Income Tax Withheld for Fairfield from W-2 \$ _____

E. Refund Due (D minus C) \$ _____

Section C

BASIS FOR REFUND (Give brief explanation and include job description)

The undersigned declares that all information given is true and complete to the best of his/her knowledge and belief, and that a refund has not previously been claimed or received by him/her for the period covered by this claim, and agrees to furnish a copy of this refund return to the Tax Administrator in their city of residence and city(s) of employment.

Signed: _____ Date: _____

_____ I authorize the City of Fairfield to communicate with me via the e-mail address provided on the front of the tax form.
Initial

Section D

EMPLOYER'S CERTIFICATION (To be completed by employer)

The above employee has claimed a refund of Fairfield withholding tax for the reason(s) listed above in Section C. Your completion of Section D and your signature below verifies the following:

1. The employee's claim for a refund of Fairfield tax is based upon your knowledge of the employee's records and/or your knowledge of the employee's work location(s).
2. The information used by the employee to calculate the refund is correct based upon actual withholding records or upon facts determined to be reasonably accurate by you.
3. Your knowledge that no portion of said tax has been or will be refunded directly to the employee by your company's payroll, and no adjustments to your withholding account with the City of Fairfield has been or will be made for said tax.

Comments:

Employer: _____ FEIN: _____

Signature of Manager/Supervisor: _____ Title: _____

Printed Name of Manager/Supervisor: _____ Date: _____

Phone: _____ Ext _____ E-mail: _____

Itinerary of days worked outside of Fairfield
 List individual dates and locations (City, State) in chronological order
 (Copy if additional sheets are needed)

Date(s)	Location	Ohio Municipal Return attached	Number of Days
			Total Days

Initials of Supervisor: _____