



# 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 2.5% 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  $3/4$ ths 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 one employer is involved.