

2020 COVID-19 (work from home) Refund Requests

On March 9, 2020, Governor DeWine signed Executive Order 2020-01D declaring a state of emergency in the state of Ohio in response to the COVID-19 global pandemic. In response, the Ohio Legislature passed, and Governor DeWine signed, House Bill 197 on March 27, 2020. This legislation prohibits an employee from claiming a refund for 2020 based on days not worked at their place of business as a result of COVID-19.

Under Ohio House Bill 197, employers are required to remit local withholding tax to the employee's 'Principal Place of Business' for employees who worked remotely because of the COVID-19 emergency, regardless of the location of their home. This would be for the duration of the health emergency, plus 30 days after the state of emergency is rescinded. Therefore, there is no refund eligibility when filing for an income tax refund for 2020 if you were working at home due COVID-19.

Refund Request Form for Non-Resident Taxpayers
Tax Year _____

Athens City Income Tax Department

8 East Washington Street
Athens, OH 45701-2496
740-592-3337 Fax 740-592-6400



1. Name _____ Account No. _____

2. Present Address

3. Social Security Number _____

4. Calculation formula for non-residents:
Attach supporting documentation

****TO BE COMPLETED BY TAXPAYER****

- a. Days worked inside Athens _____
- b. Paid holidays _____
- c. Vacation days used _____
- d. Sick days taken _____
- e. Other paid personal time _____

Percentages will be
calculated by the Athens
Income Tax Department

- _____ %
- _____ %
- _____ %
- _____ %
- _____ %

**** TO BE COMPLETED BY THE ATHENS INCOME TAX DEPARTMENT****

Total percentage of time taxable to Athens _____ %

f. Salary \$ _____ * _____ % = (A) \$ _____ Taxable Athens City Wages

g. (A) Athens Taxable Wages _____ X 1.85% = _____ (B) Tax Due

h. Athens City Income Tax Withheld _____

- (B) Tax Due _____

= Refund Due to Taxpayer _____ Enter this amount on Line 5

5. Refund In the Amount of \$ _____

6. While Employed By _____

7. For the Following Period (Dates) From: _____ To: _____

8. Attach an Employer's Schedule of Dates and Locations Worked Outside Athens

THE UNDERSIGNED HEREBY MAKES A CLAIM FOR A REFUND OF ATHENS CITY INCOME TAX AND DECLARES THAT ALL INFORMATION GIVEN IS TRUE AND COMPLETE.

Date _____ Signed _____ Phone _____
Claimant's Signature

CERTIFICATION OF EMPLOYER

I hereby certify that the employee filing this claim for refund was employed by the undersigned. He/She did not work inside the corporate limits of Athens during the time period specified in our attached schedule of dates and locations for this employee. The employee's claim for refund of Athens tax is valid based upon our knowledge of the employee's records and/or our knowledge of the employee's work location(s). I certify that no portion of this tax has been or will be refunded directly to the employee and that no adjustment to our withholding account with the City of Athens has been or will be made for this tax.

Employer _____ Federal ID Number _____

Signed _____ Title _____
Officer or Authorized Representative

Phone _____ Date _____

Requests for a refund of tax withheld by an employer for non-resident individuals must be submitted as follows:

- 1. Completed only the required sections of the refund request form with signature.**
- 2. Attach a copy of form W-2.**
- 3. Employer's schedule of dates and locations worked outside Athens must be attached. If you are requesting a refund for time worked in another municipality then the tax become due in that municipality and the City of Athens will forward a copy of the refund to that municipality for their records.**
- 4. Certification of Employer must be completed.**

Please allow 90 days for the processing of your refund request.

Refunds are permitted only when municipal income tax has actually been paid by your employer to the City of Athens. Refunds of tax paid by the taxpayer (not withheld by an employer) may be requested by submitting a City of Athens Income Tax Return. Refunds of tax withheld by an employer for persons under age 18 may be requested by submitting the Refund Request Form for Taxpayers under Age 18.