Kathy Catazaro-Perry, Mayor

Massillon
City of Champions

August 17, 2017

Dear Taxpayer/Massillon City Employer,

Effective January 1, 2016 the Massillon Income Tax Ordinance was amended to comply with changes to Ohio Revised Code sections 718 et al, entitled Municipal Income Tax. The amended code sections changed and clarified when an employee has spent a "day" within the municipal corporation and also determined an employee's "principal place of work". The code also clarified employer income tax wage withholding requirements. Many of these changes directly impact non-resident employee tax refunds from taxing municipalities.

As a result of these changes in the law, the City of Massillon, through its tax department, has recently adopted new procedures for handling non-resident refund requests. Beginning tax year 2017, and each subsequent tax year, all non-resident refund requests must be submitted on Massillon's new refund application form and itinerary schedules. The forms must be verified for accuracy by an authorized representative of the employer. (The appropriate individual is one who has legal authority to sign for the company/employer and knows the non-resident's work schedule.)

It is clear that one of the intentions of the new State Law is to hold the non-resident employee responsible to pay tax either to the city where work was performed or the base city, "the principal place of work", of employment when both are taxing municipalities. In addition to the application form and itinerary schedules the non-resident must show the income tax returns filed with the municipalities the tax was paid to.

The new non-resident employee refund application form and itinerary detail form will be available on our website. Should you have any questions, please do not hesitate to contact me at 330/830-2684.

Thank you.

Sincerely,

Barbara Sylvester
Budget Director/Income Tax Administrator

One James Duncan Plaza | P.O. Box 910 Massillon, OH 44648-0910
330.830.1709 | Fax 330.830.2687 | www.massillonohio.com

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NON-RESIDENT EMPLOYEE REFUND APPLICATION

☐ During the year_____, my employment with_____ located in the city of Massillon, 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)

Working Days Outside Massillon_____ To be refunded

(COMPLETE THE ITINERARY FORM IN DETAIL. Make extra copies of itinerary if more lines are needed. ***Do not include vacation, sick, holiday, weekends or other paid non-working days.)***

Working Days in Massillon_____ Taxable

_____

Massillon Tax Withheld from W-2 Attach copy W-2

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 Home Address	Daytime Phone Number
Employee's City of Residence	

We will calculate and issue a refund based on the information provided.

COMPLETED ITINERARY FORM WITH EMPLOYER VERIFICATION FOR DAYS WORKED OUT OF MASSILLON MUST BE INCLUDED

INCOME TAX RETURNS FILED WITH OTHER CITIES TO WHICH TAX WAS PAID TO MUST BE INCLUDED

PROOF OF NON-RESIDENT MUST BE INCLUDED
(Copy of driver's license, utility bill, etc.)

Payment will be made within 90 days of receipt of the completed refund request or Completed employer annual withholding return, whichever is later.
You must attach copies of W-2's showing Massillon wages and Massillon income taxes withheld.
No taxes less than $10.00 will be refunded.

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ITINERARY FOR DAYS WORKED OUT OF MASSILLON

Do NOT Include Vacation, Sick, Holiday, Weekends, or Other Paid Non-Working Days.

Dates (From – To)	Location – City & State	Purpose of Trip	Number of Days
TOTALS NO OF DAYS WORKED OUT OF MASSILLON			*

Based on 52 Weeks @ 5 Days per Week or 260 Working Days

Sum #I - Total Number of Days Worked out of Massillon* _____Divided by 260 Total Working Days**_____

Sum #2 - Total of Sum #1**_____X $_____Massillon City Tax Withheld and Remitted by Employer$_____ this sum is refund due after calculation and verification of information provided to the Massillon City Income Tax Department. No taxes less than $10.00 will be refunded.

EMPLOYER'S VERIFICATION

Under penalties of perjury, I, the undersigned, state that I have examined this claim for refund, and agree that the information being provided to the City of Massillon Income Tax Department by the employee is accurate, true and correct. The days worked outside of Massillon, shown on this itinerary do not include vacation, sick, holiday, weekends, or other paid non-working days.

Employer's/Manager's Signature_____Date_____

Printed Name_____Title_____