

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**