



Your social security number		Tax year of claim <b>2025</b>	
Your first name and middle initial		Last Name	
Current home address (number and street)		Apt #	
City, State, and ZIP code			

To **avoid delays** in your refund request, please review the instruction page for guidelines and claim specifics.  
**If filing a tax return and refund request**, attach refund request to your completed return and mail them together to the address in the upper left hand corner.

Contact phone number: \_\_\_\_\_

## Reason for Claim

### Check the box below that applies.

- A separate form is required if you have multiple W-2 forms.
- No refunds will be issued without proper documentation indicated by reason for claim.  
(MM/DD/YYYY)

- ☐ **Age Exemption.** Date of Birth \_\_\_\_\_ Attach a copy of your W-2 form and proof of birthdate (birth certificate, driver's license, etc.) If you were under age for only part of the year, you must either: (1) have your employer sign the completed Employer Certification on page 2; or (2) attach a copy of your pay stub for the pay period in which your birthday fell.
- ☐ **Employer withheld at a rate higher than the employment municipality's tax rate.** Attach a copy of your W-2 Form with a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2.
- ☐ **Employer withheld too much (over-withheld) residence municipality tax.** Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.
- ☐ **Withheld by mistake** for the municipality of \_\_\_\_\_ when I actually worked in the municipality of \_\_\_\_\_. Attach a copy of your W-2 Form. Your employer must sign the Employer Certification on page 2.  
Indicate the address where you actually worked in the box below.

Work Location Street Address	City	State	Zip
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- ☐ **Military Spouse Residency Relief Act.** Attach copies of W-2 Form, Form DD 2058, valid military spouse ID card and service member's most recent LES. Only the completion of the Claim Summary below is required.
- ☐ **Other** (Indicate Reason). Attach W-2 Form and other applicable documentation, and a completed Calculation of Overpayment on page 2. Your employer must sign the Employer Certification on page 2.
- ☐ **Refund of overpayment on account** if you have already filed a local tax return or you are not required to file. Employer certification is not required. **This reason should not be selected if requesting a refund for taxes withheld by your employer.** Use applicable reasons 1-6 for requests for taxes withheld by your employer.

### Claim Summary - Submit one claim per form. Please complete a separate request if multiple employers exist.

1 Employer Federal ID #	1	Employer Name
2 Amount of income not taxable. Enter -0- for reasons 2 and 3. For all other reasons enter the amount of wages you are claiming are not taxable.	2	
3 Amount of over withholding claimed (Box A-7 on page 2)	3	
4 Amount of over withholding you want applied as a payment to your individual or joint account instead of being refunded to you. Enter -0- if you want all of your refund sent to you	4	
Provide the social security number of the account to which you want the amount on line 5 to be credited		SSN of account to be credited
5 Net amount to be refunded. Subtract line 4 from line 3. Amounts \$10 or less will not be refunded	5	

Name of employee shown on page 1	Employee's SSN	Tax Year of Claim <b>2025</b>
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## Calculation of Overpayment - Complete for Refund Claim Reasons 2, 3, 4 or 6

### A. Refund/Credit Calculation

A 1	Total Wages from employee's W-2 Form	A-1		
2	Amount of municipal tax withheld			A-2
3	List the complete address where the employee physically performed the work or services. If the employee did not work within the limits, skip lines A-4 and A-5, and enter -0- on A-6	A-3	Work location street address	
			City, State, Zip Code	
4	Enter the amount of municipal taxable wages earned	A-4		
5	Enter the tax rate of the municipality	A-5		
6	Tax due to municipality where employee physically worked. Multiply A-4 by the tax rate on line A-5.			A-6
7	Amount of over-withheld tax to be refunded or credited. Subtract line A-6 from A-2. Amounts \$10 or less will not be refunded or credited. Enter total on Page 1, line 4.			A-7

### B. Employee's Home Address

The employee's home address for the period covered by this claim was:

Employee's Home Street Address	City	State	Zip
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### C. Employee's Employment Dates

If the employee is still employed, enter "n/a" as the date of separation.

Date of Hire	Date of Separation
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## Employer Certification

### Employer Representative's Explanation of Reason for Refund and Signature

The undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability; that the above referenced employee was employed during the period referenced above; that the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim with respect to time worked in the municipality withheld is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer, and that no adjustments to the employer's withholding account related to this claim have been or will be made.

Representative's Signature	Representative's Title	Date	Representative's Phone Number
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Print Representative's Name	Print Representative's Title	Reason for Refund (example-"taxpayer works from home 4 days")
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### Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this information may be released to the tax administrator of the resident or workplace municipality and the Internal Revenue Service. I also understand that if I have an unpaid balance due, this refund will be applied to that balance due.

Taxpayer's Signature	Date	Taxpayer's Phone
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### To avoid delays:

- Mail this form along with the required documents indicated under your "Reason for Claim" on page 1 to the address shown at right; and
- If filing a tax return, attach to the completed return and mail together.

Mail with required documentation to:  
**City of Washington Court House Income Tax**  
**117 N Main Street**  
**Washington Court House, OH 43160**



## Tax Year 2025 General Guidelines for Refund Request

Refund requests cannot be emailed or electronically filed. Complete forms with the requested documentation should be mailed to the address on the form. Do not fax your refund request.

### Separate refund requests are required for each refund claim, examples include:

- Municipal tax withheld with different employers.
- Multiple tax years requested.
- Joint accounts in which both taxpayers have a request for a refund from a W-2

Missing or incomplete documentation will impede the review of your refund request. Be sure to submit legible and complete documentation based on your 'reason for claim', along with your W-2.

The statute of limitations for requesting a refund from withholding on a W-2 is *three years* from the filing deadline. Any refund requests made after the statute expires will be denied.

- For example: Tax year 2025 filing deadline is 04/15/2026, therefore a request for refund must be received by 04/15/2029.

Refund amounts of **\$10.00 or less** are ineligible for refund or credit.

Your account must be current in its tax filings, without any outstanding balances. You can expect your approved refund amount, in whole or in part, to be applied to any past due balances.

### **Name, Address, Social Security Number and Contact Phone Number.**

Print your name, address, social security number and contact phone number within the boxes provided.

## Also filing an income tax return?

If filing an income tax return, attach the refund request to the completed return and mail them together to:

Washington Court House Income Tax  
117 N Main Street  
Washington Court House, OH 43160

Please note, your refund review will be suspended until the return is received and processed. This includes taxpayers on a filing extension.

## Claim Reasons

### 1: Age Exemption

Proof of birthdate (birth certificate, driver's license, etc.) is required for the Age Exemption claim reason.

If you qualify for an underage exemption for the **entire tax year**, check box No. 1 and complete the Claim Summary on page 1. Enter your wages on line 3, and the tax withheld on line 4. Calculation of Overpayment and Employer Certification are not required.

If you qualify for an underage exemption for **only a portion of the tax year**, you must provide a paystub closest to your birthday or the Calculation of Overpayment (page 2) and Employer Certification (page 2) to validate the amount of wages exempt from taxation.

If you are a resident and only exempt for a portion of the year, it is important that you include an income tax return for any income earned after your birthday, or an exemption form if no additional income was earned.

### 2: Employer withheld at a rate higher than the employment municipality's tax rate.

Calculation of Overpayment (page 2), Employer Certification (page 2), and W-2 are all requirements for this claim.

## 3: Employer withheld too much (over-withheld) resident municipality tax

On page 2, Line A-3 enter your resident municipality. Line A-4, enter the income taxable to your resident municipality. Line A-5, enter your resident tax rate, less any allowable credits. Line A-6, enter the tax due to your resident municipality. Line A-7, enter the amount of over-withholding.

Calculation of Overpayment (page 2), Employer Certification (page 2) and W-2 are all requirements for this claim.

## 4: Withheld by mistake

It is important to include the full address of the physical work location.

Tax credit cannot be taken on your resident municipality tax return for any anticipated refund amounts. Tax returns will be amended for residents if necessary.

Tax returns are required to be filed for any wages earned in alternative work locations when the tax due exceeds \$10.00.

- A copy of non-W-2 workplace tax returns will be required.
- Wages earned within the city limits must be reported on a municipal tax return by residents.

Calculation of Overpayment (page 2), Employer Certification (page 2) and W-2 are all requirements for this claim.

## 5: Military Spouse Residency Relief Act

Attach copies of Form DD 2058, valid military spouse ID card, service member's most recent LES and the W-2 for which the refund is being processed.

You are only required to complete the Claim Summary (page 1).

Calculation of Overpayment and Employer Certification are not required for this claim.

**6: Other**

Use this if no other reason matches your request.

Fill out specifics in the space provided. Calculation of Overpayment (page 2) and Employer Certification (page 2) and W-2 are all requirements for this claim.

**7: Refund of overpayment on account**

Do not choose this option if you are requesting a refund from tax withheld on the W-2.

This claim is reserved for:

- The unused portion of estimated payments/1099-G after the tax liability was calculated on the return or;
- A direct payment (checking account or credit card) made in error when no tax liability exists.