

ST. BERNARD TAX DEPARTMENT

110 Washington Avenue, St. Bernard, Ohio 45217

Phone: (513) 242-7710

Fax (513) 242-5402

Email: tax@cityofstbernard.org

Website: www.cityofstbernard.org

Dear Taxpayer:

Your refund request documents are enclosed and include the following forms:

- A. Refund Policy (2 pages)
- B. General Checklist (2 pages)
- C. Allocation of Income Worksheet (2 pages)
- D. Itinerary of Days Worked Form
- E. Certification of Employer
- F. Claim for Refund of Earned Income Tax Form
- G. City and Village Listing

Refunds are granted for non-residents who are employed in St. Bernard and are required by their employer to spend extended periods of time traveling outside St. Bernard, and where taxes, for purposes of St. Bernard income tax, have been deducted from their pay during this time.

The nature of employment provides for the occasional instances where an employee may be required to attend conferences, training, seminars that may take place away from their normal job location within St. Bernard. Refunds are limited to those situations where the employee is required to spend extended periods of time working outside St. Bernard.

In order to facilitate the purpose of the refund program, the refund policy provides the guidelines and parameters for a refund to be granted. For all refunds provided, the city, location, or municipality taxing authority for the location that you indicate on your itinerary may be notified that you have filed for or will receive a refund for the period of time spent working in the listed city, location or municipality.

No refund can be processed without all completed documents, including W-2 forms, 1099s, the completed St. Bernard Tax Return, the front page of completed Federal Tax Form 1040 or any supporting schedules needed to support and confirm your request.

When all forms are completed, return the documents to our office for review. If properly verified by your employer, your refund check will be processed and mailed to your home address. Your cooperation in following instructions will ensure timely payment.

Should you have any questions, you may contact the St. Bernard Tax Department at (513) 242-7710 between the hours of 9:00 am and 5:00 pm weekdays.

St. Bernard Tax Department.

St. Bernard Tax Department

Tax Refund Policy

(Summary of the Municipal Income Tax Code - Rules and Regulations)

Refunds are granted for non-residents who are employed in the Municipality and are required by their employer to spend **extended** periods of time traveling outside the Municipality, and where taxes, for purposes of the Municipality income tax, have been deducted from their pay during this time.

The nature of employment provides for the occasional instances where an employee may be required to attend conferences, training, seminars that may take place away from their normal job location within the Municipality. Refunds are limited to those situations where the employee is required to spend extended periods of time **working** outside the Municipality required for their employment.

Travel Refund

1. Each applicant must provide a detailed itinerary of their travel and days worked outside the City of St. Bernard for their employment.
2. Only those working periods where the employee spends the entire day working outside the City of St. Bernard. If any part of the day is spent within the City of St. Bernard, then the entire day shall be considered a day working within the City of St. Bernard for purposes of determining the allocation of time worked in the City, unless, the employee can prove they were subject to tax in another municipal tax jurisdiction for the remaining part of that work day.
3. Weekends shall not be included in the calculation of days working outside the Municipality unless the weekends are normally required as part of the employees work schedule and this is verified by the employer.
4. Each city, location, or municipality noted on the itinerary may be notified that the employee has filed for or will receive a refund for the period of time spent in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.
5. The travel periods shall not include any of the following periods or days:
 - a) Days involving significant travel to a destination, including airline flights or auto transport more than two hours, where the employee does not work a full working day shall not be included in the calculation of days worked outside of St. Bernard.
 - b) Seminars, conferences, and training where the employee is not performing their normal work duties shall not be considered working days outside of St. Bernard for purposes of a refund.

Commission Refund

1. An itinerary of their travel or days worked outside the City of St. Bernard for their employment including the places and locations of all the sales or commissions earned outside the Municipality must be provided.
2. Absent a detailed itinerary of travel or days worked outside the City of St. Bernard, any refund will be calculated on the basis and assumption that the employee will have worked at least one day a week within the City of St. Bernard.
3. Each city, location, or municipality noted on the itinerary where sales or commission was earned may be notified that the employee has filed for or will receive a refund for the period of time spent or that a sale or commission was earned in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.

Work at Home Refund

1. A notarized letter from the employer that the employer allows the employee to work at home and that it is either required by the employer or that the employer benefits from the employee working from their residence must be provided. If working at home is simply a benefit or preference to the employee, the time will not qualify for a refund.
2. The schedule of days worked at home must be a regularly scheduled period of time as approved and determined by the employer. The occasional day or sporadic periods of time worked at home will not qualify for days worked outside of St. Bernard for purposes of a refund.
3. The city, location, or municipality noted as the residence of the employee where the employee claims to perform work from their residence will be notified that the employee has filed for or will receive a refund for the period of time spent in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.

General Checklist for Completion of Refund Application Withholding Refund Requests

All eight (8) of the following items (if applicable) must be submitted together to be considered a complete return. Returns with any of the required items missing will be considered incomplete. Unsigned or incomplete requests cannot be processed and will be returned to the sender. For additional information or assistance in completing this return, please call (513) 242-7710.

1. **W-2'S** A clear and complete copy of all applicable W-2 forms that include federal, state and local information including the city (cities) for which local tax is withheld.
2. **A COPY OF THE FACE PAGE OF YOUR COMPLETED FEDERAL TAX FORM 1040 for the tax year you are requesting a refund.**
3. **A COMPLETED ST.BERNARD TAX RETURN for the tax year you are requesting a refund.**
4. **ALLOCATION OF INCOME WORKSHEET** Form C is used to determine the percentage, to the nearest one-tenth of a percent, of time worked outside St. Bernard and to calculate refund amount.

NOTE: Do not include weekends, holidays, sick days, vacation days, etc., in your days out calculation if you excluded the days in lines 2a-2e on the Allocation of Income Worksheet.

Your days worked outside of St. Bernard, may not include weekends unless you are normally scheduled to work weekends and this information is verified by your employer.

5. **ITINERARY OF DAYS WORKED OUTSIDE OF ST. BERNARD** Complete Form D or attach an itinerary, that contains all the same information as set forth on Form D, that is approved by your manager for verification by the St. Bernard Tax Department. If no itinerary is available, you may use truck routes, travel vouchers, reports and logbooks to prepare an itinerary. **Simply providing a percentage is no longer acceptable.** All items used shall be retained for a period of five (5) years from the date the refund application is filed.

Complete the Allocation of Income Worksheet and Itinerary of Days Worked Outside of St. Bernard only for those working periods where the employee spends the entire day **working** outside St. Bernard. If **any** part of the day is spent within St. Bernard, then the entire day shall be considered a day working within St. Bernard for purposes of determining the allocation of time worked in St. Bernard, unless, the employee can prove they were subject to tax in another municipal tax jurisdiction for the remaining part of that work day.

NOTE: If you receive a refund from St. Bernard and do not pay tax to the taxing jurisdiction (municipality) where the work was performed, you are responsible for remitting tax to your resident municipality if they have a local income tax. The tax department has the right to share this information with other taxing jurisdictions.

6. **CERTIFICATION OF EMPLOYER** An officer of your employer is required to certify your request by writing a letter, including all information required in the instructions, on your company's letterhead with a **notarized** signature.
7. **CLAIM FOR REFUND OF EARNED INCOME TAX** Form F must be completely filed out and signed. A refund received from St. Bernard precludes taking a credit for this amount when filing a return for another city tax liability.
8. **CITY AND VILLAGE LISTING.** Indicate on Form G the total number of days worked in the various taxing jurisdictions which qualify for time worked out of St. Bernard. This information will be forwarded to the respective locations to notify them of the refund for work performed in their jurisdiction. This form must be signed and dated with all respective periods of time worked outside of St. Bernard accounted for on the form.

If you are a **non-resident** of St. Bernard:

- Complete the Allocation of Income Worksheet and The Itinerary of Days Worked Outside of St. Bernard. (Refer to the bottom of the Allocation of Income Work Sheet for instructions.)
- If the Allocation of Income Worksheet is **NOT APPLICABLE** to your employment situation, you **must** provide a detailed written explanation of how your taxable income was calculated.
- No credit is allowed for travel expenses, listed on Form 2106 (EZ) and associated with days worked outside St. Bernard.
- No credit is allowed for taxes paid to other cities

If you are a **resident** of St. Bernard:

- You may not allocate days worked outside St. Bernard.
- Credit is allowed for taxes paid to other cities, but credit is limited not to exceed 2.1% of the income that is subject to the other cities' tax. You must provide documentation of these payments (W-2 and/or other city tax return).

The Internal Revenue Service requires that a 1099-G form be sent to you and the IRS at the end of the year for all refunds of \$10.00 or greater.

ALLOCATION OF INCOME WORKSHEET

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED

The following form must be completed by a nonresident employee working both in and out of St. Bernard. A separate form must be completed for each employer.

NAME _____ SOCIAL SECURITY NO. _____

ADDRESS _____ CITY/STATE _____ ZIP CODE _____

NAME OF EMPLOYER _____

(Complete form using black or blue ink only)

PART I ALLOCATION OF WAGE AND SALARY INCOME TO ST. BERNARD

1) TOTAL DAYS IN YEAR.....__ __ __

2) NON-WORKING DAYS

a. SATURDAYS AND SUNDAYS NOT WORKED.....__ __ __

b. HOLIDAYS.....__ __ __

c. SICK LEAVE USED.....__ __ __

d. VACATION.....__ __ __

e. OTHER NON-WORKING DAYS.....__ __ __

f. TOTAL NON-WORKING DAYS (Total lines 2a through 2e).....__ __ __

3) TOTAL DAYS WORKED DURING THE YEAR (Line 1 minus Line 2f).....__ __ __

4) TOTAL DAYS WORKED OUTSIDE ST. BERNARD PER ITINERARY.....__ __ __

Divide by 260 - (Leap Year use 261)

5) PERCENTAGE OUTSIDE ST. BERNARD (Line 4 divided by 260 or 261).....__ __ %

Subtract from 1.00

6) ST. BERNARD ALLOCATION PERCENTAGE (Subtract Line 5 from 1.00).....__ __ %

(Enter this percentage on Line 4 in Part III)

PART II ALLOCATION OF COMMISSION INCOME TO THE CITY OF ST.

BERNARD

Sales earned outside of St. Bernard must be the result of personal solicitation at the customer's place of business. Sales resulting from phone or mail solicitations from a St. Bernard location are not sales outside of St. Bernard.

- 1) TOTAL SALES MADE \$ _____
- 2) SALES MADE IN ST. BERNARD \$ _____
- 3) SALES MADE OUTSIDE ST. BERNARD \$ _____
- 4) ST. BERNARD ALLOCATION PERCENTAGE (Line 2 divided by Line 1) ____ . ____ %

(Enter this percentage on Line 4 in Part III)

PART III REFUND CALCULATION

- 1) W-2 EARNINGS (GROSS WAGES, TIPS, SALARIES, COMMISSIONS, ETC.) \$ _____
INCLUDE COPIES OF ALL W-2 FORMS
 - 2) LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSE INCLUDE COPY OF FORM 2106 & 4506 \$ _____
 - 3) ADJUSTED EARNINGS (Line 1 minus Line 2) \$ _____
 - 4) ST. BERNARD ALLOCATION PERCENTAGE ____ . ____ %
(Percentage from Line 6 in Part I or Line 4 in Part II above)
 - 5) MULTIPLY LINE 3 x 4. (St. Bernard Taxable Income) \$ _____
 - 6) ST. BERNARD INCOME TAX (Line 5 x 0.021) \$ _____
2.1% OF LINE 5
 - 7) ST. BERNARD TAX WITHHELD BY EMPLOYER \$ _____
 - 8) ENTER AMOUNT TO BE REFUNDED (Line 7 minus Line 6) \$ _____
(LESS THAN \$10.00 WILL NOT BE REFUNDED)
-
-

INSTRUCTIONS

Wages and salaries earned outside St. Bernard – complete Part I
Commissions earned outside St. Bernard – complete Part II
Salaries and commissions – complete parts I and II and provide the amounts of salary and commissions earned.

Part I Total days in the year must be 365 (leap years 366). If the employment was for less than a full year, an explanation must be included.

Line 4 – days worked outside St. Bernard

- 1) May not include days included on Lines 2a through 2e.
- 2) Provide an itinerary (Form D) of dates and locations worked outside St. Bernard

Part II Calculation is to be completed with the amount of sales made, not the amount of commissions received.

Part III Provide documentation/proof of wages earned during period, i.e., pay stubs, payroll statement if information not reflected on your W-2.

IF THIS WORKSHEET IS NOT APPLICABLE TO YOUR EMPLOYMENT SITUATION, you must provide a detailed written explanation of how your taxable income was calculated. Unsigned and/or incomplete requests cannot be processed and will be returned.

I CERTIFY THAT I HAVE EXAMINED THE ABOVE INFORMATION INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

THE ST. BERNARD TAX DEPT MAY DISCUSS THIS INFORMATION WITH PREPARER () YES () NO

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER DATE
AGENT DATE

SIGNATURE OF TAXPAYER OR

NAME & ADDRESS OF FIRM OR EMPLOYER

Itinerary of Days Worked Outside of St. Bernard

PLEASE LIST INDIVIDUAL DATES AND LOCATIONS IN CHRONOLOGICAL ORDER WITH A DETAILED DESCRIPTION OF WORK PERFORMED

(PLEASE COPY IF ADDITIONAL SHEETS ARE NEEDED)

DATE(S): _____ LOCATION: _____

ADDRESS: _____

CITY: _____ STATE/COUNTRY _____ ZIP CODE _____

DETAILED DESCRIPTION OF WORK PERFORMED

DATE(S): _____ LOCATION: _____

ADDRESS: _____

CITY: _____ STATE/COUNTRY _____ ZIP CODE _____

DETAILED DESCRIPTION OF WORK PERFORMED

DATE(S): _____ LOCATION: _____

ADDRESS: _____

CITY: _____ STATE/COUNTRY _____ ZIP CODE _____

DETAILED DESCRIPTION OF WORK PERFORMED

DATE(S): _____ LOCATION: _____

ADDRESS: _____

CITY: _____ STATE/COUNTRY _____ ZIP CODE _____

DETAILED DESCRIPTION OF WORK PERFORMED

DATE(S): _____ LOCATION: _____

ADDRESS: _____

CITY: _____ STATE/COUNTR _____ ZIP CODE _____

DETAILED DESCRIPTION OF WORK PERFORMED

ST. BERNARD TAX DEPARTMENT

110 Washington Avenue, St. Bernard, Ohio 45217

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Website: www.cityofstbernard.org

CERTIFICATION BY EMPLOYER

You are required to have an officer of your employer certify your itinerary and refund request through a written letter addressed to St. Bernard Tax Department. It is required that the certifying officer with their **notarized signature**, on company letterhead, includes the following information in a letter:

1. Certify that the employee was employed by the employer during the period that the employee making a claim for the refund. Include the beginning date (and end if applicable) that the employee began working in St. Bernard.
2. Verify that the itinerary from your employee indicating the dates and locations for work outside of St. Bernard is accurate.
3. Certify the percentage of time your employee worked outside of St. Bernard
4. Indicate from your employee payroll records the dollar amount withheld from your employee's check for purposes of City of St. Bernard Income Tax for the tax year the refund is claimed.
5. Certify that no portion of the tax withheld has been or will be refunded to said employee and that no adjustment has been or will be made for taxes withheld for St. Bernard.
6. Acknowledge and certify that the refund claimed by your employees will result in a debit from your withholding payments to St. Bernard and verify the amount of debit from your account.

Additionally, we require that the following information be supplied by your employer in the letter provided:

NAME OF EMPLOYER
PRINTED NAME OF OFFICER
TELEPHONE NUMBER*
TITLE OF OFFICER

***NOTE: AS PART OF THE VERIFICATION PROCESS WE WILL CONTACT THE OFFICER.**

IF WE ARE UNABLE TO CONTACT THE OFFICER, WE RESERVE THE RIGHT TO REFUSE REFUND UNTIL VERIFICATION PROCESS IS COMPLETED.

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Claim for Refund of Earned Income Tax paid to St. Bernard

Claim must be for only one calendar year and one employer

THE UNDERSIGNED HEREBY MAKES CLAIM FOR A REFUND FROM THE ST. BERNARD INCOME TAX DEPARTMENT IN THE AMOUNT OF \$_____.

WHILE EMPLOYED AT _____

Location or Business Address _____

FOR THE PERIOD (DATES) _____

FOR THE FOLLOWING REASON (Explain in detail and if applicable, list areas worked outside St. Bernard):

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS ARE TRUE TO THE BEST OF MY KNOWLEDGE.

Claimant's Name Printed

Home Phone or Cell

Business Phone Contact

Home Address

Claimant's Signature

Date

E-mail address

FOR ST. BERNARD INCOME TAX DEPARTMENT USE ONLY

To Treasurer and Auditor
St. Bernard, Ohio

Claimant's Account # _____

I have examined the above claimant's statements and checked them against our records, and herewith approve payment in the amount of \$_____.

Remarks:

Date: _____

Signed _____

Tax Administrator

ST. BERNARD TAX DEPARTMENT
110 Washington Avenue, St. Bernard, Ohio 45217

REFUND GRANTED BY THE VILLAGE OF ST. BERNARD, OHIO

The Village of St. Bernard, Ohio has issued a refund to the person listed below based on an itinerary indicating that the taxpayer worked in your city/village and not in St. Bernard for the period of time indicated.

Name	_____	City of Employment	<u>St. Bernard</u>
Address	_____	Employer	_____
City/State/Zip Code	_____	Year of Refund	_____
City of Residence	_____	Amount of Refund	_____
Social Security #	_____		

(From information detailed on your itinerary - FORM D

Refund reported to the City or Village of:

<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>	<u>City</u>	<u>No. of days worked</u>
Aberdeen	_____	Fairfield	_____	Mariemont	_____	Sidney	_____	OTHER CITIES:	
Addyston	_____	Farmersville	_____	Mason	_____	Silverton	_____	_____	_____
Akron	_____	Felicity	_____	Maumee	_____	South Lebanon	_____	_____	_____
Amberley Village	_____	Forest Park	_____	Miamisburg	_____	South Solon	_____	_____	_____
Archbold	_____	Franklin	_____	Middletown	_____	Springboro	_____	_____	_____
Arlington Hgts.	_____	Gahanna	_____	Milford	_____	Springdale	_____	_____	_____
Athens	_____	Georgetown	_____	Minster	_____	Springfield	_____	_____	_____
Batavia	_____	Germantown	_____	Monroe	_____	Tipp City	_____	_____	_____
Bay Village	_____	Golf Manor	_____	Montgomery	_____	Toledo	_____	_____	_____
Bellevue	_____	Granville	_____	Moraine	_____	Trenton	_____	_____	_____
Blue Ash	_____	Green	_____	Morrow	_____	Trotwood	_____	_____	_____
Brookville	_____	Greenfield	_____	Mt. Healthy	_____	Troy	_____	_____	_____
Cambridge	_____	Greenhills	_____	Mt. Orab	_____	Vandalia	_____	TOWNSHIPS / COUNTIES:	
Carlisle	_____	Groveport	_____	New Bremen	_____	Waverly	_____	_____	_____
Cedarville	_____	Hamilton	_____	New Lebanon	_____	Wellston	_____	_____	_____
Centerville	_____	Harrison	_____	New London	_____	West Alexandria	_____	_____	_____
Chardon	_____	Hillsboro	_____	New Miami	_____	West Carrollton	_____	_____	_____
Cheviot	_____	Huber Heights	_____	Newtown	_____	West Milton	_____	_____	_____
Cincinnati	_____	Indian Hill	_____	North College Hill	_____	West Union	_____	_____	_____
Clayton	_____	Kettering	_____	North Ridgeville	_____	Westerville	_____	_____	_____
Cleveland	_____	Lebanon	_____	Norwood	_____	Williamsburg	_____	_____	_____
Dayton	_____	Leesburg	_____	Oakwood	_____	Wilmington	_____	OTHER STATES OR	

Deer Park	_____	Lima	_____	Oxford	_____	Woodlawn	_____	COUNTRIES	_____
Delaware	_____	Lincoln Hgts.	_____	Perrysburg	_____	Wyoming	_____	-----	_____
Eastlake	_____	Lockland	_____	Phillipsburg	_____	Xenia	_____	-----	_____
Eaton	_____	London	_____	Pleasant Hill	_____	Yellow Springs	_____	-----	_____
Elmwood Place	_____	Loveland	_____	Ripley	_____	Covington KY	_____	-----	_____
Englewood	_____	Madeira	_____	Riverside	_____	Florence KY	_____	-----	_____
Evendale	_____	Maineville	_____	Sabina	_____	Newport KY	_____	-----	_____
Fairborn	_____	Malta	_____	Sardinia	_____	Kenton CNTY	_____	-----	_____
Fairfax	_____	Mansfield	_____	Sharonville	_____	Boone CNTY	_____	-----	_____

NOTE: I agree that all the above listed cities or villages, which have been noted above indicating time worked in that municipality, may be notified and provided a copy of this document indicating the time worked in each city or village and that I may be required to file a tax return and/or pay a tax to the city or village based on the amount of time worked within the municipality limits. I execute my signature as the basis for my agreeing to the release of this information to all noted municipalities.

Tax Payer Name: _____

Signature: _____

Date: _____