

## INSTRUCTIONS FOR FORM W-REF

**Who May Use this Form:** Any person seeking a refund of municipal tax paid to or withheld for the City of Warren.

**NOTE: NO REFUNDS WILL BE ISSUED FOR AMOUNTS \$10.00 OR LESS.**

**Year of Return/Refund:** Enter the year that this claim covers in the upper right corner of this form.  
A separate W-REF form is required for each year filed.  
The statute of Limitations for refunds is three (3) years.

**Social Security Number:** Enter your social security number.

**Name and Address:** Enter your name and current address in the space provided. If you moved during the year, indicate the date of your move and your former address.

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**Type of Claim Filed:** Check the box for the type of refund claim you are filing.

- A. The employer continued to withhold Warren city income tax after your move from Warren.
- B. The employer withheld in excess of 2.5% for Warren city income tax.
- C. Days worked out of the City of Warren must be documented with a travel log (calendar or spreadsheet showing the date, place, and business purpose of travel. The formula used to determine the percentage of income to be excluded from tax: **Days Worked Out of the City**  
**260 (Total working days) x Gross Local wages = Amount Excluded**
- D. Tax was withheld on income earned while under sixteen (16) years of age. Please attach a copy of your W2, legible photocopy of your driver's license, State ID, or birth certificate showing your date of birth.  
**NOTE:** The Employer Certification section does not have to be completed in this case.
- E. The applicant is a Non-resident that did not work in the city of Warren at any time during the year.
- F. **The availability of a Refund is dependent upon the outcome of pending litigation. Requests will be held until this litigation is resolved.** Attach a copy of your W-2, a log of days out, and a calculation for days worked out. Your employer must complete and sign the Employer's Certification at the bottom of the Refund form.

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### Computation of Overpayment:

**Line 1:** Enter the amount of local wages that your employer showed on your W-2 Form. Use total gross wages. (Wages that are deferred for Federal and State purposes must be included in Local Wages. All W-2 Forms, 1099s, and statement showing reimbursements must be attached. If more than one employer, use a separate W-REF Form for each employer.

**Line 2:** Indicate the amount of Warren tax withheld by your employer.

**Line 3:** Enter the amount of Warren Income Tax due from your previously calculated return, taking into account any amount to be excluded in the case of a days out scenario.

**Line 4:** Subtract line 3 from line 2. This is the amount of your overpayment/refund.

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**Sign the Application:** Your Application for Refund is NOT complete if it is not signed. If you are filing this form on behalf of another person, a Power of Attorney form must accompany the form.

**Employer's Certification** The Employer's Certification must be signed by the employee's supervisor, payroll department, or other responsible representative of the employer who has knowledge that the information given is true and correct. The only exception is in the case of refunds for tax withheld while under 16 years of age.

**Penalties for Filing a Fraudulent Return:** Persons filing a fraudulent return shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00), imprisoned not more than six (6) months or both, for each offense.