



Central Collection Agency
Municipal Income Tax
P.O. Box 94520
Cleveland, OH 44101-4520
(216) 664-2070 / (800)223-6317
www.ccaohio.gov

2025 APPLICATION FOR REFUND

Name	Social Security No. - - -		
Name of Spouse (if filling joint)	- - -		
Current Address	Apt #	Phone Number	
City	State	Zip	Email

TYPE OF REFUND: Check the appropriate line.

1. **UNDER LEGAL AGE** **Date of Birth** _____
Attach Form W-2 and proof of age (copy of your birth certificate, driver's license or state ID). Refer to instruction booklet for specific municipality exceptions. If you reached the minimum age to pay tax during the year, attach a letter from your employer providing a breakdown of how much was earned before and how much was earned after your birth date. Pay stubs can be submitted in lieu of the employer's letter. Need to complete Computation of Overpayment Worksheet.
2. **DAYS WORKED OUTSIDE OF MUNICIPALITY**
Attach Form W-2 and a letter from your employer (direct supervisor/manager) verifying the days worked out of the employment municipality. The employer letter must be on company letterhead, include direct supervisor/manager signature, and contain contact information of signatory. Need to complete Log of Days Out Worksheet and Calculation of Days Worked Outside Municipality.
3. **TELEWORK/REMOTE WORKED OUTSIDE OF MUNICIPALITY**
Attach Form W-2 and supporting proof of claim, which may, but is not limited to, a telework agreement, official clock hour summaries (telework/regular hours, benefit leave times), total office & remote days worked in/out of the employment municipality. A letter from your employer (direct supervisor/manager) verifying the days worked out of the employment municipality. The employer letter must be on company letterhead, include direct supervisor/manager signature, and contain contact information of signatory. Need to complete Log of Days Out Worksheet and Calculation of Days Worked Outside Municipality.
4. **OVER-THE-ROAD TRUCK DRIVER**
Interstate: Truck driver regularly assigned to drive outside Ohio and/or more than one state.
Attach Form W-2 and a letter from your employer (direct supervisor/manager) verifying your assigned routes. The employer letter must be on company letterhead, include direct supervisor/manager signature, and contain contact information of signatory. Need to complete Computation of Overpayment Worksheet.
Intrastate: Truck driver regularly assigned to drive within Ohio in a local and/or regional location.
Attach Form W-2 and a letter from your employer (direct supervisor/manager) verifying your assigned routes and time at principal place of employment/terminal. The employer letter must be on company letterhead, include direct supervisor/manager signature, and contain contact information of signatory. Need to complete Computation of Overpayment Worksheet.
5. **MILITARY SPOUSE RESIDENCY RELIEF ACT**
Attach Form W-2, form DD2058, valid military spouse ID card and service member's most recent Leave and Earnings Statement (LES). Need to complete Computation of Overpayment Worksheet.
6. **OTHER: OVER-WITHHELD TAX RATE/ WITHHELD IN ERROR**
Attach Form W-2 and a letter from your employer (direct supervisor/manager) clarifying the error. Need to complete Computation of Overpayment Worksheet.
7. **OVERPAYMENT OF ESTIMATE OR CREDITS**
Request should be filed on the 2025 CCA Individual City Tax Form.

COMPUTATION OF OVERPAYMENT:

Line 1. Enter the amount of local wages on your Form W2; use Box 5 or 18, whichever is greater. Wages deferred for Federal and State purposes are taxable. All Form W-2, 1099's and statements showing reimbursements must be attached. 1. _____

Line 2. Enter the amount of wages that are to be excluded from tax 2. _____

Line 3. Subtract the amount on Line 2 from the amount shown on Line 1 3. _____

Line 4. Multiply the correct net taxable income (Line 3) by the employment municipality tax rate _____ % 4. _____

Line 5. The amount of tax withheld by your employer 5. _____

Line 6. A prior year amount taken as a credit 6. _____

Line 7. Estimated payments made directly to CCA during the year 7. _____

Line 8. Add Lines 5, 6 and 7 8. _____

Line 9. Subtract Line 8 from Line 4. If amount is negative, you have overpaid. Worksheet and documents must be attached. **Amounts \$10.00 or less will not be credited or refunded. REFUND AMOUNT REQUESTED.** 9. _____

I/We declare the information provided on the worksheet, to the best of my/our knowledge, is true and complete. I/We understand that if I/we have an unpaid balance due, this refund will be applied to the balance due. I/We also understand that information regarding this request may be shared with other municipal taxing jurisdictions, the State of Ohio, and the Internal Revenue Service.

Do you authorize your preparer to contact us regarding this return? YES NO Signature of Preparer, if not Taxpayer Date

Signature of Taxpayer Signature of Spouse, if joint return Date

CALCULATION OF DAYS WORKED OUTSIDE OF MUNICIPALITY:

1. **Total work days:** 260 days per year (5 day work week X 52 weeks)
Total days may decrease based on date of hire or separation from position. If applicable: Hire date: _____ Separation date: _____
1. _____
2. **Days worked in employment municipality:**
2. _____
3. **Days worked outside of employment municipality:** A log of days out must be included. **This number does not include any benefit time used (comp/personal time, holidays, vacation, sick, maternity/paternity or bereavement days).** Complete the *Log of Days Out Worksheet*.
3. _____
4. **Total W-2 wages:** This is the larger number on Form W-2, box 5 or box 18
4. _____
5. **Non-Taxable income:** Divide Line 4 by Line 1, then multiply by Line 3
5. _____
6. **Taxable income:** Subtract Line 5 from Line 4
6. _____
7. **Tax due:** Multiply Line 6 by the employment municipality tax rate _____ %
7. _____
8. **Amount of tax withheld:** This is the number on Form W-2, Box 19
8. _____
9. **Amount of refund claimed:**
Subtract Line 8 from Line 7. If amount is negative, you have overpaid.
9. _____

LOG OF DAYS OUT WORKSHEET:

Use Attached Personal Worksheet

List the municipalities and/or locations where you **worked while outside the municipality for which tax was withheld** and the number of days worked in those municipalities and/or locations. Listing individual or consecutive days is acceptable, but do not use "various". Your own worksheet is acceptable if additional space is needed.