

INSTRUCTIONS FOR FOR L-R

Who May Use This Form: Persons seeking a refund of municipal tax paid to or withheld for the City of Lakewood.

Note: If the amount of the overpayment is less than \$1.00 the amount will not be refunded.

Year of return: Enter the year for which this claim covers in the upper right corner of this form. A separate return is required for each year filed.

Note: The Statute of Limitations for refunds is three (3) years.

Social Security Number: Enter your social security number. If you are filing jointly, include your spouse's social security number.

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

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

A. Tax Withheld on income earned while under eighteen (18) years old. Please attach copy of W-2, legible photocopy of your driver's license, State ID or birth certificate with the birth date clearly readable. If you reached the minimum age of eighteen (18) years old during the taxable year, you may be entitled to a refund of any Lakewood tax withheld prior to your birthdate. Your employer must fill out the Employer's certification on the front of this page to verify wages earned before reaching the age of eighteen (18). In lieu of completing the Employer's Certification, you may submit a pay stub(s) for verification.

B. Days out of the City of Lakewood must be documented with a travel log showing the date, place and business purpose of travel. The employer's certification must be signed. The following formula is used to arrive at the percentage of income to be excluded from tax:

$$\frac{\text{Days Worked Out of the City}}{\text{Total Working Days (260)}} \times \text{Local Wages} = \text{Amount Excluded}$$

Saturdays, Sundays, sick days, vacation days and holidays are not to be counted as days worked out of the city. Total working days should be 260, unless you worked a partial year. On the income earned while traveling, you will owe residence tax to your home city at the full percentage rate.

C. Unreimbursed Employee Business Expenses-Federal Form 2106 must be submitted for business expenses.

D. Other-You must explain in detail and document claim. Federal form 3903 must be submitted for moving expenses.

Computation of overpayment:

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

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

Line 3: Subtract the amount of Line 2 from the amount shown on Line 1.

Line 4: The correct tax is found by multiplying line 3 by 1.5%

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

Line 6: Subtract line 4 from line 5. This is the amount of your overpayment.

Line 7: Indicate the amount you would like credited to your account.

Line 8: Subtract line 7 from line 6. This is the amount to be refunded.

Sign Your Application For Refund: Your Application for refund is not complete if it is not signed. On a joint application, both husband and wife must sign. If you are filing this form on behalf of another person, a Power of Attorney form must accompany this form.

Employer's Certification: The Employer's Certification must be signed by the employee's supervisor or other responsible representative of the employer who has knowledge that the information given is true and correct.

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.