



**CITY OF LAKEWOOD - Division of Municipal Income Tax**  
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 Website: www.onelakewood.com  
 Email: taxdept@lakewoodoh.net

**FORM L-REV**

Tax Year \_\_\_\_\_

**APPLICATION FOR REFUND**

Check Status:  Individual  Joint

Your Social Security Number _____	Spouse's Social Security Number _____	<b>IF MOVED DURING YEAR-</b>  Enter date moved: ____/____/____  Enter former address: Address _____ Apt. No. _____ City, State and Zip Code _____
Your first name and initial _____	Last Name _____	
If a joint return, spouse's first name and initial _____	Last Name _____	
Address _____	Apt. No. _____	
City, State and Zip Code _____		

**PLEASE CHECK BLOCK BELOW THE TYPE OF CLAIM FILED (SEE INSTRUCTIONS)**

- A. Refund because the employer continued to withhold Lakewood residence income tax after the taxpayer moved out of Lakewood
- B. Refund because the employer withheld more than 1% for Lakewood residence income tax
- C. Refund of Lakewood employment tax withheld on wages earned outside of Lakewood (business days out \_\_\_\_/260 days).
- D. Refund because the taxpayer was under 18 years of age for all or part of the tax year (disregard Employer Certification)
- E. Other: \_\_\_\_\_

**Computation of Overpayment (see instructions)**

1. Wages as reported on W-2 Form (Attach W-2).....	1. \$ _____
2. Lakewood Tax Withheld as reported on W2.....	2. \$ _____
3. Lakewood Income Tax due.....	3. \$ _____
4. Amount of overpayment.....	4. \$ _____
5. Minus the amount you would like credited to your account.....	5. \$ _____
6. Net amount to be refunded (no refund if \$10.00 or less).....	6. \$ _____

**I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS CLAIM (INCLUDING ANY ACCOMPANYING STATEMENTS), HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE AND CORRECT. I AUTHORIZE THE DISCLOSURE OF THE INFORMATION HEREIN TO ANY LAWFUL TAXING AUTHORITY AFFECTED BY THE REFUND.**

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_  
 Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

**EMPLOYER'S CERTIFICATION (To be completed by employer)**

I/We declare under the penalties of perjury that I/we have reviewed the above calculations and attachments and believe them to be true and correct. I/We verify that no portion of said tax has been or will be refunded directly to the employee and that no adjustments to my/our withholding account with the City of Lakewood have been or will be made for said tax.

Employer's Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Company \_\_\_\_\_ Federal ID # \_\_\_\_\_ Telephone ( ) \_\_\_\_\_

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## INSTRUCTIONS FOR FORM L-REV

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**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 \$10.00 or less the amount **will not be refunded**.

- Year of return:** Enter the year that this claim covers in the upper right corner of this form. A separate L-REV Form 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 you 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 Lakewood residence income tax after your move out of Lakewood.
- B. The employer withheld more than 1% for Lakewood residence income tax.
- C. Days out of the City of Lakewood must be documented with a travel log showing the date, place, and business purpose of travel. 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.
- D. Tax was 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.  
**NOTE:** The Employer Certification section may be ignored in this case.
- E. Explain reason for refund on line provided and attach any applicable supporting documentation.
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**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 Forms, 1099s, and statements showing reimbursements must be attached. If more than one employer, use a separate L-REV Form for each employer.
- Line 2:** Indicate the amount of tax withheld by your employer.
- Line 3:** Enter the amount of Lakewood Income Tax due from your previously calculated tax return, taking into account any amount to be excluded in the case of a days out scenario.
- Line 4:** Subtract line 4 from line 3. This is the amount of your overpayment.
- Line 5:** Indicate the amount you would like credited to your account.
- Line 6:** Subtract line 5 from line 4. This is the amount to be refunded.
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**Sign Your Application For Refund:** Your application for refund is not complete if it is not signed. On a joint application, both spouses 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. The only exception is in the case of refunds for tax withheld while under eighteen (18) years old.

**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 the six (6) months or both, for each offense.