



VILLAGE OF MINERVA

Income Tax Department

209 North Market Street

Minerva, OH 44657

330.868.7705 Ext 157 Fax: 330.868.7708

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Important Information for Tax Year 2020 for Municipal Income Tax Refund Requests Related to COVID-19

On March 9, 2020, Governor DeWine declared a COVID-19, State of Emergency in Ohio (Executive Order 2020-01D).

By law, nonresident employees of Minerva employers continue to have Minerva Village income taxes withheld from their pay throughout the state of emergency, and for thirty days thereafter: “any day on which an employee performs personal services at a location, including the employee’s home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee’s principal place of work”. (Make technical and corrective changes to tax law, H.B. 197 Section 29, 133rd GA – 2020).

This law is being challenged. (Buckeye Institute, et al., v. Columbus City Auditor, et al, Franklin County Common Please Court Case No. 20-CV-04301).

A claim for a refund of the Minerva income tax withheld from COVID-19 earnings for work from home or another location may not be available until the challenge is fully litigated.

The Village of Minerva Income Tax Department will hold refund requests in a suspended status until this until this litigation is concluded.

Should the conclusion of this litigation determine that a refund is allowed, your request for refund will be processed at that time. *If a refund is allowed, your home municipality will be notified (if applicable) and your home municipality will be due income tax on those wages.*

Should the conclusion of the litigation determine that a refund is not allowed, you will receive notice that a refund is not available to you.

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2020 COVID-19 Non-Resident Refund Request

Use this form to report days worked outside of Minerva at a location to which our were required to report for employment because of the Coronavirus pandemic and the governor's declaration of a state of emergency under Executive Order 2020-01D. Attach a copy of the Federal Form W2, and a Log of Days Out. The availability of a refund is dependent on the outcome of pending litigation. Your refund request will be held until this litigation is resolved.

THIS FORM SHOULD BE USED FOR COVID-19 REFUNDS ONLY. If the conclusion of the litigation determines that a refund is allowed, your claim will be processed at that time. Should the conclusion find that a refund is not allowed, your will received notice that the refund is not available to you.

Name: _____ Social Security #: _____
Address: _____ Phone : _____
_____ Employer: _____

Refund Due

Column A: Enter total wages from which tax was withheld
(use largest wage box 5 or box 18 from W2)

Column B: Enter taxable income from Worksheet, page 2

Column C: Multiply Column B by 1.75% tax rate

Column D: Enter the Minerva tax withheld
(use box 19 from W2)

Column E: Subtract Column D from Column C

City	A	B	RATE	C	D	E
	SALARY/WAGES	TAXABLE INCOME	1.75%	TOTAL TAX	TAX WITHHELD	REFUND
MINERVA						

I declare under penalty of perjury, that all information reported on this COVID-19 refund claim is true, correct and complete to the best of my knowledge and belief, and a non-resident refund has not previously been claimed or received by me for the time and non-Minerva earnings covered here-in. I understand that information regarding this refund claim may be shared with other taxing jurisdictions.

Please sign, date, and provide a daytime phone number.

Signature

Date

Phone No

Employer Certification

Under penalty of perjury, the undersigned employer representative certifies that the above named employee was employed during the period as referenced above; that the employee was either not working inside the city limits of Minerva, or the tax was improperly withheld; and, that the employer has examined this claim for refund in its entirety including any accompanying schedules, worksheets, and statements; and, that the employer representative can attest that the information reported on this claim is true and accurate.

Representative Signature

Title

Date

Phone No.

Print Representative Name

Company Name

Email Address

In-city Calculation Worksheet

	Example	Your Calculations
1. TOTAL DAYS AVAILABLE *i.e. 366 minus weekends not worked	262*	1. _____
a. VACATION	10	a. _____
b. SICK LEAVE	6	b. _____
c. HOLIDAYS	10	c. _____
2. LESS: TOTAL AVAILABLE DAYS NOT WORKED *(a+b+c)	26*	2. _____
3. TOTAL AVAILABLE WORKDAYS SUBTRACT LINE 2 FROM LINE 1	236	3. _____
4. LESS: DAYS WORKED OUT OF CITY (due to COVID-19 only) *attach Log of Days Out	59*	4. _____
5. DAYS PHYSICALLY WORKED IN MINERVA	177	5. _____

Refund Computation

Divide: #5 (ABOVE) DAYS PHYSICALLY WORKED IN MINERVA BY #3 DAYS AVAILABLE TO WORK 1. _____ %

TOTAL WAGES <i>(use largest wage box 5 or box 18 from W2)</i>	2.	\$ _____
MULTIPLY LINE 1 BY LINE 2 = TAXABLE INCOME	3.	\$ _____
MULTIPLY LINE 3 BY 1.75%	4.	\$ _____
TOTAL TAX DUE (Enter on Page 1 Column C)	5.	\$ _____
LESS TAX WITHHELD (Enter on Page 1 Column D)	6.	\$ _____
REFUND DUE (Enter on Page 1, Column E)	7.	\$ _____

LOG OF DAYS WORKED OUTSIDE MINERVA

[illegible]