

City of Lorain, Ohio
Working at Home -COVID 19
REFUND REQUESTS

On June 30, 2021 Governor DeWine signed Ohio House Bill 110. Thereby, eliminating the requirement of issuing any income tax refunds for the tax year 2020. However, the Ohio Legislators and Governor did allow refunds to be issued for the tax year 2021, for those employees whose assigned place of work is their home. These employees are non-residents of Lorain, and not working at the physical location of the employer (where employer is withholding taxes).

Based upon this Ohio HB 110 and all pending litigation on this issue the City of Lorain will allow a non-resident taxpayer to complete a request for refund form, subject to the above Ohio HB 110 law and conclusion of all pending litigation settlements of the court cases and all subsequent appeals concerning this issue. Also, any requests must meet the requirements of Principal Place of Work (PPof W) as stated below.

The following is a list of items to be forwarded to the City of Lorain's tax department after the year ended December 31, 2021 (no refunds will be issued until after year end 12/31/2021), The City will require a copy of the filed tax return and proof of paid taxes to the non-resident's home city due to the new PPof W.

1. Completed application request for refund:
 - a. Including checked area for Work at home refund request
2. A signed letter and/or signed application from employer along with employee details on dates of work performed at Home >20 days, and an applicant's log of days working out of City
3. A final return filed with resident city, showing payment in full of taxes based upon the tax rate of the City of residence.

An employee's home is the employee's principal place of Business (PPof W) if:

- 1. There is no employer owned or controlled location to which the employee regularly and ordinarily reports to work, and*
- 2. The employee does not report to work for more than 20 days per location at one or more temporary work sites (other than the employee's home) on a regular and ordinary basis, and*
- 3. The employee works from home on more days during the calendar year than at any other location.*