

2010 Instructions for WEST CHESTER JEDD 1 EMPLOYEE REFUND Return – Form JEDD1-ER

General Information

Filing – ANY EMPLOYEE WHO was permanently transferred to the West Chester JEDD 1 on or after September 15, 2010, and was not properly withheld on due to delays in payroll changes or whose work required them to spend days outside the JEDD 1. Note employees who had the correct amount of taxes withheld by their employer and did not travel do not need to file this return.

Extensions To File – Submit a copy of the federal extension or a West Chester JEDD Extension Request Form to the Fairfield Income Tax Division on or before April 18, 2011. A payment equal to the amount estimated to be owed **must** accompany the extension request. If the estimated payment is not consistent with the final filing, interest and penalty will be charged. **Failure to provide an extension request by APRIL 18, 2011 will result in a \$50.00 minimum penalty and if applicable, interest charges at 1% per month.**

Questions – Questions regarding West Chester JEDD 1 income taxes, please contact the Fairfield Income Tax Division at (513) 867-5327 or walk-in assistance is available from 8:00 a.m. to 5:00 p.m., Monday through Friday in the Fairfield Municipal Building Annex, 701 Wessel Drive, Fairfield, OH 45014-3611. Tax forms are also available on our website: www.fairfield-city.org/Finance/tax.

General Line by Line Instructions (If your situation does not fit these general instructions, please contact our office.)

Please provide your full name, SSN, address, daytime telephone number, employer name, and employment dates in the top section of the return.

1. Enter the total of qualifying wages from all W-2 forms for the tax year. Each W-2 form should be examined as the local wage should equal the Medicare wages (Box 5 on W-2). Qualifying wages **INCLUDE** 401K contributions, deferred annuity plans, and Stock options. **W-2s must be attached to the return.**
2. Enter wages earned prior to working within the JEDD 1, please provide supporting documentation such as computations, paycheck stubs, and or deductions 2106 Employee Business Expenses, Form 2106 must be included with return.
3. Line 1 minus Line 2.
4. If applicable, enter the DOT (Days Out of Town) percentage from Line 15 in the brackets, and multiply Line 3 by Line 15. Otherwise enter amount from Line 3 on Line 4.
5. Calculate the tax due by multiplying Line 4 by 1.0% (0.010).
6. Enter taxes withheld for West Chester JEDD 1, the amount should be located in Box 19 of the W-2(s). **If the W-2 does not indicate the West Chester JEDD 1, the information must be requested from the employer. Credit will be DISALLOWED if locality is not the West Chester JEDD 1.**
7. If Line 5 is greater than Line 6, enter the difference on this line. This is the outstanding tax balance for 2010. Amounts of less than \$1.00 are not due and the return does not need to be filed. **Full payment must be received on or before April 18, 2011.** Any tax remaining unpaid after the due date is subject to interest and penalties per the City Ordinance. If paying by check, make it payable to **“West Chester JEDD 1”**.
8. If Line 6 is greater than Line 5, enter difference on this line. This is the amount that will be refunded. Amounts of less than \$1.00 are not refundable and the return does not need to be filed.
- 9-15. DOT (Days Out of Town)** Only need to be completed by employees who worked within the West Chester JEDD 1, and spent complete days working outside the West Chester JEDD 1.
9. Enter date you started working in the West Chester JEDD 1, (month & day).
10. Total number of days in the balance of year from line 9, count the number of days from date you started working in the West Chester JEDD 1 to the end of the year or 12/31/2010.
(Example 9/15/10 to 12/31/10, Sept 15-30 (16), October 1-31 (31), November 1-30 (30), and December 1-31 (31) [16+31+30+31= 108])
11. Enter the number of Saturdays and Sundays (Example 9/15/10 to 12/31/10).
12. Total days worked in year, Line 10 minus Line 11.
13. Total days worked outside the West Chester JEDD 1. Note: partial days are not considered days worked outside. **Include a copy of your itinerary of when and where work was performed. When applicable your city/village of residency, or outside work location, will be notified of your refund, as tax may be due to them.**
14. Total Days worked in West Chester JEDD 1, Line 12 minus Line 13. **Note: all holidays, vacations, and sick days MUST BE INCLUDED in this total.**
15. West Chester JEDD 1 taxable income percentage: (Line 14 divided by Line 12). Enter this amount in the brackets on Line 4.

This return requires the signature, name & Title, telephone number and the date signed of a supervisor or payroll manager that has verified the information on the return. This return reflects an adjustment to the amount withheld and paid by your employer, and releases the funds from the employer's withholding account.

Be sure to sign, date, and include copies of your W-2s and supporting documentation. Make checks payable to West Chester JEDD 1.

Paid Preparer Box – By circling **“YES”** we are authorized to discuss *this* return with the preparer listed on the return.

Net profit (loss) from a business must be filed on FORM JEDD 1-BR which is available at www.fairfield-city.org

Penalty and/or Interest, if applicable, will be calculated by the Fairfield Income Tax Division. Penalties include: Late Filing - \$50; Late Payment – greater of \$50 or 2% per month for up to twelve months past original due date OR 5% per month if over twelve months on the outstanding balance. Interest is 1% per month on the outstanding balance.