

2010 WCWT-5



APPLICATION FOR REFUND OF WILMINGTON CITY WAGE TAX

SECTION 1 - BACKGROUND INFORMATION

1. Name: _____
FIRST NAME INITIAL LAST NAME

2. Home Address: _____
APT. NAME & NUMBER STREET NO. (RFD NO.) STREET NAME

CITY OR TOWN STATE ZIP CODE HOME TEL. NO.

3. Employment: _____
PRESENT EMPLOYER NAME ADDRESS WORK TEL. NO.

OTHER EMPLOYER NAME ADDRESS

Please read and follow all instructions explicitly before filing the application.

General Instructions:

1. You must attach a copy of your W-2 that shows both federal and local wages.
2. An authorized signature must be obtained from your employer. Other substantiation may be substituted only with the express consent of an authorized employee of the Earned Income Tax Division.
3. You must sign this form.
4. You must file for refund between January 1, 2011 and December 31, 2013.
5. Your refund **should** be issued within **90 days** from the date of receipt **only** if your return is completed in its entirety and all employer information has been filed with the city prior to your filing this return.
6. Any tax due must be paid by April 30, 2011.
7. If you are claiming a refund related to more than one employer, separate returns must be filed for each employer.

Specific instructions when claiming all allocation of earnings:

1. A bona fide non-resident of Wilmington, actually performing part or all of his work outside the city, shall file Form WCWT-5 when an allocation of wages, salaries, commissions, etc., is claimed. An individual DOMICILED outside Wilmington is a bona fide non-resident.
2. Where non-resident actually works ENTIRELY WITHIN Wilmington, he may not exclude any portion of his earnings including compensation for holidays, vacation, annual leave, sick or disability leave, Saturdays and Sundays.
3. Dates worked out of the city must be listed in chronological order and the respective locations identified (Ex: Jan. 5, Cleveland, OH). **Do not submit schedules that do not follow the required format.** Convert all hours into days (eight (8) hours equals one day) and round to the nearest 1/2 day.
4. **You must complete the schedule of non-working days. Saturdays and Sundays that you worked cannot be included in non-working day.** Only holidays, vacation, illness, and other dates must be listed in chronological order. For dates listed as "other", please indicate what they are. If you are employed on a full-time basis, include any other type of PAID leave. Do not include any unpaid leave.
5. The allocation percentage MUST be rounded to the nearest tenth of a percent (.001).
6. Explain any differences between your Wilmington wages and your Federal wages, State wages, Social Security wages, and Medicare wages.
7. When erroneous withholding is claimed, a letter from the employer on company's stationery must be filed with the application. All letters must be **signed originals** and dated. **No copies will be accepted.** Dates listed for "work at home" require a letter from your employer on company stationery stating that you worked from home.
8. Where business travel and other business expenses are included on W-2, please attach a copy of Federal Form 2106 Employee Business Expenses. Where moving expenses are included on W-2, please attach Federal Form 3903 or 3903F (whichever is applicable).
9. Additional information may be required.
10. P.O. Box addresses are not acceptable. If your W-2 form has a P.O. Box address then you must provide a copy of a deed or lease for your residential address.

**MAIL TO: CITY OF WILMINGTON, CITY/COUNTY BLDG.
EARNED INCOME TAX DIVISION, 6TH FLOOR
800 FRENCH STREET, WILMINGTON, DELAWARE 19801-3537
REFUND HOTLINE: (302) 576-2416**

SECTION 2 - TAX PAYMENT / TAX REFUND COMPUTATION

4. Gross Earnings for 2010 (If Transferee All Computations from Date of Transfer) _____ Date _____

Location: Transferred From _____
 Transferred To _____
 Retire/Termination Date _____

FOR REFUND CLAIMED FOR OVERPAYMENT
 SKIP TO LINE 11

5. Overtime

IF NO OVERTIME, SKIP TO LINE 7

5a. Overtime Earned Outside Wilmington (proof may be required)	5a.	
5b. Overtime Earned Inside Wilmington (proof may be required)	5b.	
5c. Total of items 5a and 5b	5c.	
6. Earnings to Allocated (Item 4 less Item 5a)	6.	
7. Allocation Percentage (from Page 3 Line 7c)	7.	
8. Portion of Earnings Non-Taxable (Item 6 multiplied by 7)	8.	
9. Total Non-Taxable Earnings (Item 5a plus Item 8)	9.	
10. Earnings Subject to Tax (Item 4 less Item 9)	10.	
11. Tax Calculation		
		.0125
11a. Tax Rate	11a.	x .0125
11b. Tax Due (Item 10 multiplied by Item 11a)	11b.	
11c. Tax Withheld or Paid with Acct. No. _____ (Attach W-2 Form)	11c.	
12. Refund Due for the application period (Item 11c minus Item 11b); or (Tax Due if Amount on Line 11b is greater than Line 11c)	12.	

13. Net Refund or Amount Due (if amount due, payable April 30, 2011) 13.

SECTION 3 - EMPLOYER CERTIFICATION

(CERTIFICATION REQUIRED FOR PROCESSING)

CERTIFICATION BY EMPLOYER: I certify that the facts shown above supporting Employee's Claim for allocation and non-taxable income are correct based on available payroll records.

	FEI/FN
AUTHORIZED OFFICIAL (Type or Print)	TELEPHONE #
AUTHORIZED OFFICIAL (Signature)	TITLE

Questions

- Did you file for a 2009 refund? Yes No
- If yes, have you since changed your address? Yes No

Signature/Identification

_____ TAXPAYER SIGNATURE	_____ DATE	_____ SIGNATURE OF PREPARER OTHER THAN TAXPAYER	_____ DATE
_____ SOCIAL SECURITY NUMBER		_____ NAME	
		_____ ADDRESS	
		_____ TELEPHONE NUMBER	
		_____ IDENTIFYING NUMBER	

SECTION 4 - PROCESSING (TAX OFFICE USE ONLY)

A/P CLAIM NUMBER	A/P CLAIM BATCH NUMBER	WAGE BATCH NUMBER	EMPLOYER'S ACCOUNT NUMBER	REFUND AMOUNT
_ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _

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PROCESSED BY _____ APPROVED BY - DIVISION HEAD _____ DEPARTMENT HEAD APPROVAL (OVER \$10,000)