2009 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, 2010 and December 31, 2012.
5. Your refund **should** be issued with in **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, 2010.
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 this city, shall file Form WCWT-5 where 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 days.** 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. Where erroneous withholding is claimed, a letter from employer on Company's stationery must be filed with 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 stationary 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 #3903 or 3903F (whichever is applicable).
9. Additional information may be required.
10. P.O. Box addresses are not acceptable, if your W2 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: 576-2416

ATTACH W-2 FORM HERE

SECTION 2 - REFUND COMPUTATION

4. Gross Earnings For 2009 (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 Line 7c. page 3)	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 applicable period. (Item 11c. minus Item 11b.) or (Tax Due if Amount on Line 11b. is Greater than Line 11c.)		

13. Net Refund or Amount Due (if amount due, Payable April 30, 2010) 13. _____

ATTACH W-2 FORM HERE

DATES WORKED OUT OF THE CITY MUST BE LISTED IN CHRONOLOGICAL ORDER AND THE RESPECTIVE LOCATIONS IDENTIFIED.

	NON-WORKING DAYS 2009
	Saturdays and Sundays Not Worked
	• Holidays
	• Vacation
	• Illness
	• Other
	• Holidays, Vacations, Illness and other dates must be listed in chrcnological order.
(If more space is required, use additional sheet)	**TOTAL** _____

Allocation Percentage Calculation	
7a. Total Number of Days Worked during the year: (365 days less the total non-working days above).	
7b. Number of Paid Days actually **worked** outside Wilmington.	
7c. Percentage of Paid Days actually worked outside Wilmington. (Item 7b. divided by 7a. Round to the nearest tenth of a percent). Enter here and on Page 2, Line 7.	

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

1. Did you File for 2008 Refund? Yes ☐ No ☐
2. 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	EMPLOYERS ACCOUNT NUMBER	REFUND AMOUNT

PROCESSED BY	APPROVED BY – DIVISION HEAD	DEPARTARTMENT HEAD APPROVAL (OVER $10,000)