

# 2014 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, 2015 and December 31, 2017.
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, 2015.
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 a 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 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, state, Social Security, and Medicare wages.
7. When erroneous withholding is claimed, a letter from the employer on company stationery must be filed with the application. All letters must be **signed originals** and dated. **Copies will not 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 the W-2, please attach a copy of Federal Form 2106 Employee Business Expenses. Where moving expenses are included on the W-2, please attach Federal Form 3903F Moving Expenses (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  
800 FRENCH STREET, WILMINGTON, DELAWARE 19801-3537  
(302) 576-2416  
[www.WilmingtonDE.gov](http://www.WilmingtonDE.gov)

**SECTION 2 - REFUND COMPUTATION**

4. Gross Earnings for 2014 (If Transferee All Computations from Date of Transfer) \_\_\_\_\_ Date 4.

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.

11b. Tax Due (Item 10 multiplied by Item 11a) 11b.

11c. Tax Withheld or Paid with Acct. No. \_\_\_\_\_ 11c.  
(Attach W-2 Form)

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, 2015) 13.



<b>SECTION 3 - EMPLOYER CERTIFICATION</b>
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(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 a 2013 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	

<b>SECTION 4 - PROCESSING (TAX OFFICE USE ONLY)</b>
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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)