

2025 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, 2026 and December 31, 2028.
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 employers information has been filed with the city prior to your filing this return.
6. Any tax due must be paid by April 30, 2026.
7. If you are claiming a refund related to more than one employer, separate returns must be filed for each employer.
8. **A letter from your employer on Company stationery must be attached to your refund application.** All letters must be **signed originals** and dated; **no copies will be accepted.** The letter must state your allocation percentage, i.e. the percentage of days you worked outside of Wilmington, rounded to the nearest one-tenth of one percent. Where erroneous withholding is claimed, the letter must so state and provide the reason therefor. If any dates are listed as worked at home, the letter must state in the letter that the days worked at home were either for the employer's convenience or that you were required to work at home as a condition of your employment.

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 must be shown (e.g. Jan 5, Cleveland, OH). Dates worked at home for which earnings may be allocated out of the city must be identified with an "(H)". (e.g. Aug 7, (H) Chadds Ford, PA). Effective January 1, 2020, earnings on days worked at home may be allocated out of the City **only** if you worked at home for the convenience of your employer or you were required to work at home as a condition of employment. Days worked at home for any other reason are allocated to the place you regularly report to work. See section 203 of the Earned Income Tax Regulations. **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 business travel and other business expense are included on Form W-2, please attach a copy of Federal Form 2106, Employee Business Expenses.
8. 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.
DIVISION OF REVENUE
800 FRENCH STREET, WILMINGTON, DELAWARE 19801-3537
302-576-2416
www.wilmingtonde.gov

SECTION 2 - REFUND COMPUTATION

4. Gross Earnings For 2025 (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, 2026) 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 2024 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	EMPLOYERS ACCOUNT NUMBER	REFUND AMOUNT

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PROCESSED BY

APPROVED BY – DIVISION HEAD

DEPARTMENT HEAD APPROVAL (OVER \$10,000)