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EDWARD R. COLE  
TAX COMMISSIONER



**INCOME TAX DIVISION**  
DEPARTMENT OF FINANCE

Dear Taxpayer,

Due to recent amendments to the Ohio Revised Code, Section 718, we have adopted new procedures for handling non-resident refund requests. Most refund requests will be honored the same as in prior years, however, these requests must now be submitted on Akron's new refund forms and itinerary schedules.

Use the Non-Resident Employee Refund Application if your request is for days worked outside of Akron. You must complete the entire form and the itinerary schedule found on Page 2. Make extra copies of the itinerary if more lines are needed. Then have the form verified for accuracy by your employer. (The appropriate individual is one who has legal authority to sign for the company and knows your work schedule.)

In addition, please be advised that we will be notifying your resident city and those Ohio cities shown on your itinerary who also have an income tax. It appears that one of the intentions of the new State law is to hold the employee responsible to pay either the city where the work was performed or the base city of employment, when both are taxing municipalities. Since you are receiving a refund of taxes withheld for your base city of employment, the work city or city of residence may elect to pursue recovery of these dollars.

Refunds are issued within 90 days after the City has receipt of the correctly completed Refund Application and itinerary forms, or after receipt of the employer's correct AW-3 reconciliation form, including all W-2 information, whichever is later.

Sincerely,  
Income Tax Division  
Refund Section  
330-375-2037