



# LOUISVILLE METRO REVENUE COMMISSION

## APPLICATION FOR EMPLOYEE REFUND OF OCCUPATIONAL TAXES WITHHELD

### PART I: EMPLOYER INFORMATION – (Please print)

Employer's Name: \_\_\_\_\_

Employer's Federal ID Number: \_\_\_\_\_

Employer's Louisville Metro Revenue Commission Account Number: \_\_\_\_\_

**FORM W-2 MUST BE SUBMITTED WITH APPLICATION OR A DELAY WILL OCCUR.**

### PART II: APPLICANT INFORMATION - This section must be completed by all employees. (Please print)

Year Refund Requested for: \_\_\_\_\_ Employee's SSN: \_\_\_\_\_

Employee's Name: \_\_\_\_\_ Daytime Phone No: \_\_\_\_\_

Street Address (include City, State & Zip code): \_\_\_\_\_

Employee's Job Description: \_\_\_\_\_

**Effective July 1, 2008, the changes provided for in KRS 67.750(2)(b) required that local tax be withheld from amounts that were previously exempt under the cafeteria plan, Section 125 and 132 of the IRS code.**

**PART III: This section must be completed by employees requesting a refund for work performed outside Louisville Metro, Kentucky. If all work was performed in Louisville Metro, Kentucky, skip to Part IV.**

**NOTE: IF THERE ARE STOCK OPTIONS INCLUDED IN YOUR WAGES ON FORM W-2, DO NOT COMPLETE PART III BELOW. INSTEAD, COMPLETE THE SECTION TITLED "STOCK OPTION WORKSHEET".**

- Line 1 \_\_\_\_\_ Number of Hours worked outside Louisville Metro, Kentucky
- Line 2 \_\_\_\_\_ Total Number of Hours worked (excluding Holiday, vacation, and sick days) [Normal work year = 2,080 hours]
- Line 3 \_\_\_\_\_ Percentage of time worked outside Louisville Metro, Kentucky (Divide Line 1 by Line 2)  
Note: Must be at least 5% to claim refund – (See instructions) If less than 5%, do not complete this form.
- Line 4 \$ \_\_\_\_\_ Total gross wages per Box 5 or Box 18, whichever is greater, of Form W-2 (including deferred compensation)
- Line 5 \$ \_\_\_\_\_ Total wages earned outside Louisville Metro, Kentucky (Multiply Line 3 by Line 4)
- Line 6 \$ \_\_\_\_\_ Local Taxable Wages (Subtract Line 5 from Line 4)
- Line 7 \$ \_\_\_\_\_ Occupational Tax Due (Multiply Line 6 by applicable tax rate, 1.45% for non-residents, 2.2% for residents, or .75% for resident ministers)
- Line 8 \$ \_\_\_\_\_ Amount of tax withheld per Form W-2 for prior year or year to date payroll check stub for current year (Copy of applicable document must be submitted with application.)
- Line 9 \$ \_\_\_\_\_ Amount of Refund Requested (Subtract Line 7 from Line 8)

**MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410**

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 74-4811

**PART IV: EXPLANATION FOR REFUND**

Quarters Involved in Overpayment \_\_\_\_\_ 1st \_\_\_\_\_ 2nd \_\_\_\_\_ 3rd \_\_\_\_\_ 4th  
(Check applicable quarters) Jan-March April-June July-Sept Oct-Dec

**Check appropriate explanation below:**

- 1. \_\_\_\_\_ Occupational taxes withheld from wages of employee while working outside Louisville Metro, Kentucky. (Complete Part III and provide signature in Part VII)
- 2. \_\_\_\_\_ School Board tax withheld from wages of employee who was a non-resident of Louisville Metro, Kentucky during all or part of tax year. (Complete Part V)
- 3. \_\_\_\_\_ Occupational taxes withheld at a higher rate than 2.2% (.0220).
- 4. \_\_\_\_\_ Occupational taxes withheld at a higher rate than .75% (.0075) if a minister. (If minister, complete Part VI)
- 5. \_\_\_\_\_ Minister exempt from .75% (.0075) tax rate (Must be a non-resident of Louisville Metro, Kentucky)
- 6. \_\_\_\_\_ Other: (Must provide detailed explanation) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If you are requesting a refund as a result of one of the items described on Lines 2 - 6, please enter the amount of refund you are requesting: \$\_\_\_\_\_.

**PART V: NON-RESIDENCY STATEMENT- Must be completed if claiming refund as a non-resident of Louisville Metro, Kentucky**

I hereby certify that my residence is: \_\_\_\_\_  
(Street Address)

City/County/State/Zip: \_\_\_\_\_ Since: \_\_\_\_\_ (Date)

**PART VI: MINISTER’S STATEMENT - (Must be completed if claiming refund at minister’s tax rate)**

I hereby certify that I have been ordained since \_\_\_\_\_ (Date)

**PART VII: SIGNATURE CERTIFICATIONS**

**EMPLOYEE’S CERTIFICATION**

I hereby certify that the information provided above is true and correct.

Employee’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**EMPLOYER’S CERTIFICATION (Must be notarized)**

I hereby certify that the information provided above is true and correct.

Employer’s Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Daytime Phone No: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_.

My Commission expires: \_\_\_\_\_.

\_\_\_\_\_  
Notary Public, State at Large, \_\_\_\_\_

**NOTICE: If an employer did not remit the taxes and/or quarterly employee withholding tax return for the period(s) of the refund, the Louisville Metro Revenue Commission will notify you that no refund will be issued due to your employer’s failure to remit payment of taxes and/or failure to file the quarterly employee withholding tax return. Contact your employer to resolve this problem.**

## STOCK OPTION WORKSHEET

For any stock option that was included in the gross wages amount on Line 4, Part III, of this application, what year was the stock option granted? \_\_\_\_\_ Copy of an Information Statement on Option Exercise/Sale of Stock provided by employer or broker must be submitted with this application.

### TAX DUE CALCULATION EXCLUDING STOCK OPTIONS

- Line 1 \_\_\_\_\_ Number of Hours worked outside Louisville Metro, KY for the refund year listed in Part II
- Line 2 \_\_\_\_\_ Total Number of Hours worked for the refund year listed in Part II  
(Excluding Holiday, vacation, and sick days) [Normal work year = 2,080 hours]
- Line 3 \_\_\_\_\_ Percentage of time worked outside Louisville Metro, KY **(Divide Line 1 by Line 2)**  
**Note:** Must be at least 5% to claim refund – (See instructions) If less than 5%, enter zero on Line 3.
- Line 4 \$ \_\_\_\_\_ Total gross wages per Box 5 (Medicare Wages) or Box 18 (Local Wages), whichever is greater, of Form W-2 (including deferred compensation and stock options)
- Line 5 \$ \_\_\_\_\_ Amount of stock options included on Line 4 above
- Line 6 \$ \_\_\_\_\_ Gross wages not including the stock options (Subtract Line 5 from Line 4)
- Line 7 \$ \_\_\_\_\_ Total wages earned outside Louisville Metro, KY (Multiply Line 3 by Line 6)
- Line 8 \$ \_\_\_\_\_ Local Taxable Wages (Subtract Line 7 from Line 6)
- Line 9 \$ \_\_\_\_\_ Occupational Tax Due [Multiply Line 8 by applicable tax rate, 1.45% (.0145) for non-resident or 2.2% (.0220) for resident]

### TAX DUE CALCULATION ON STOCK OPTIONS

- Line 10 \_\_\_\_\_ Number of Hours worked outside Louisville Metro, KY, for the year the option was granted
- Line 11 \_\_\_\_\_ Total Number of Hours worked for the year the option was granted
- Line 12 \_\_\_\_\_ Percentage of time worked outside Louisville Metro, KY **(Divide Line 10 by Line 11)**  
**Note:** Must be at least 5% to claim refund – (See instructions) If less than 5%, enter zero on Line 12.
- Line 13 \$ \_\_\_\_\_ Amount of stock options reported in wages per Line 5 above
- Line 14 \$ \_\_\_\_\_ Amount of stock options earned outside Louisville Metro, KY (Multiply Line 12 by Line 13)
- Line 15 \$ \_\_\_\_\_ Amount of stock options earned inside Louisville Metro, KY (Subtract Line 14 from Line 13)
- Line 16 \$ \_\_\_\_\_ Occupational Tax Due attributable to stock options [Multiply Line 15 by applicable tax rate, 1.45% (.0145) for non-resident or 2.2% (.0220) for resident]

### TAX DUE AND REFUND CALCULATION

- Line 17 \$ \_\_\_\_\_ Total Occupational Tax Due (Add Line 9 and Line 16)
- Line 18 \$ \_\_\_\_\_ Amount of tax withheld per Form W-2 or its equivalent  
**(Copy of applicable document must be submitted with application.)**
- Line 19 \$ \_\_\_\_\_ Amount of Refund Requested (Subtract Line 17 from Line 18)

## **GENERAL INFORMATION**

**THERE IS A TWO-YEAR STATUTE OF LIMITATIONS** within which a refund request must be submitted to the Louisville Metro Revenue Commission. The refund request must be postmarked within two (2) years from the date the Annual Reconciliation (Form W-3) and W-2 data is due. The Annual Reconciliation and W-2 data is due on or before February 28th. Example: The Annual Reconciliation for 2008 is due on or before February 28, 2009. Request for refunds of any employee withholding taxes for quarters beginning on or after July 1, 2008 must be postmarked on or before February 28, 2011.

**THE REFUND CHECK WILL BE MAILED DIRECTLY TO THE EMPLOYEE** at the address provided on the application. If the address is incorrect, the check will be returned to our agency. The employee is required to complete the appropriate areas on the request and sign the form or the request will not be honored. It could require approximately six (6) to eight (8) weeks to process all refund requests due to periodic backlogs. A 1099-G Form will be issued to all employees at the end of the tax year on any refund over ten dollars (\$10.00).

## **REQUIRED INFORMATION NEEDED FOR THE REFUND REQUEST**

- Separate application for each employee for each year involved.
- Copy of W-2 issued for each prior year involved. For current year, a copy of the last check stub with year-to-date totals or a computer printout from the employer's payroll office will suffice.
- If Stock Option Worksheet is completed, an Information Statement on Option Exercise/Sale of Stock provided by your employer or broker.
- Signature of employee verifying that all information on the document is correct.
- Notarized signature of employer verifying that all information on the document is correct.

## **INSTRUCTIONS FOR PREPARATION OF EMPLOYEE REFUND APPLICATION**

**Part I.** Enter the Employer's legal name, federal identification number or social security number, and Louisville Metro Revenue Commission account number.

**Part II.** Enter the year for which the refund request is submitted. Enter the employee's name, address, city, state, zip, and employee's social security number (required). The check will be mailed to the address provided in this area. If the mailing address is incorrect, the refund may be returned to this Agency. Provide a brief job description (i.e., Salesman, Secretary, Truck Driver).

**Part III.** This section must be completed by anyone requesting a refund for out-of-town work. **NOTE:** In computing the refund request, gross wages (Line 4, Part III.) should include other compensation (including non-cash fringe benefits, deferred compensation, and insurance over \$50,000).

**Line 1.** Enter the total number of hours worked outside Louisville Metro, Kentucky.

**Line 2.** Enter the total number of hours worked per year. **(For example: 40 hours x 52 weeks = 2,080 hours worked per year)** This number may vary based on overtime. Total hours worked per year should exclude vacation, sick, and holidays.

**Line 3.** Divide Line 1 by Line 2 to compute the percentage of time worked outside Louisville Metro, Kentucky. If your work hours are less than 5%, you are not entitled to a refund. **(For example: 2080 hours worked per year x 5% = 104 hours worked per year)**

**Line 4.** Enter the total Gross Wages per Form W-2 (including deferred compensation). This should be the greater of Box 5 (Medicare Wages) or Box 18 (Local Wages) as reported on Form W-2.

**Line 5.** Multiply Line 3 by Line 4 to compute the total amount of wages earned outside Louisville Metro, Kentucky.

**Line 6.** Subtract Line 5 from Line 4 to compute the wages subject to occupational tax.

**Line 7.** Multiply Line 6 by the applicable rate, [1.45% (.0145) for Non-resident, 2.2% (.0220) for Resident, or .75% (.0075) for minister], to compute the occupational taxes due.

**Line 8.** Enter the total taxes withheld per your W-2 Form. This should only include the taxes withheld for Louisville Metro, Kentucky. (Do not include any other jurisdiction)

**Line 9.** Subtract Line 7 from Line 8 to compute the total refund due.

- If any of the above information is not provided, contains a calculation error, or does not agree with the W-2 Form or your last check stub for the current year, your refund will be delayed. This Agency will also send the appropriate correspondence to that affect.
- Statements for out-of-town work should be taken from daily logs or calendar/schedules that this Agency reserves the right to audit in case of discrepancies.

**Part IV.** This section must be completed based on the type of refund being requested (example: working outside Louisville Metro, Kentucky, non-residency, ministers withheld at wrong rate). ***You must provide the quarters in which this overpayment occurred. Not providing this information will result in a delay receiving the refund and follow-up correspondence will be sent.***

**Parts V. and VI. NON-RESIDENCY and MINISTER STATEMENTS** - If you are a non-resident or minister claiming a refund, you must complete the applicable statement to obtain your refund.

**Part VII. SIGNATURE CERTIFICATIONS** - **The Employee and Employer must provide a signature** for the refund application to be processed. The person signing this form for the Employer must be in a position of authority (corporate officer, chief accountant, or head of payroll) and must certify that the information provided on this statement is true and correct. The Employer's authorized signature must also be notarized.

**If you need any additional information or help in preparing the refund application, please contact the Taxpayer Service Division of this agency at (502) 574-4860, or visit our office located at 617 West Jefferson Street, Louisville, Kentucky 40202-2767.**