



Employers Quarterly Return of Occupational Fees Withheld For Kentucky Job Credits

Tax Year 2023

Form

W-1(KJC)

INDIVIDUAL/SOLE PROPRIETOR

Last Name	First Name	MI	Social Security Number
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CORPORATION/PARTNERSHIP

Legal Name/Business Name	Federal ID Number
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CHECK IF CHANGE IN ADDRESS IS BELOW

Address (number and street)	Unit/Apt #	Account ID
City, town, or post office	State	Zip code
Quarter Ending		
Email	Phone #	Ext.

If you had no employees this quarter, do not complete Lines 1 through 12.

RETURN STATUS

<input type="checkbox"/> No Employees
<input type="checkbox"/> Amended Return
<input type="checkbox"/> Final Return
Employee Cease Date

Kentucky Job Credit Rate (Select applicable incentive program)

Program Location	KDJA\KBI\KJRA (1.00%)	KDJA\KBI\KJRA(0.75%)	KDJA\KBI\KJRA (0.50%)	KIRA
Louisville	<input type="checkbox"/> 1.00%	<input type="checkbox"/> 0.7500%	<input type="checkbox"/> 0.5000%	<input type="checkbox"/> 1.00%
Jeffersontown	<input type="checkbox"/> 0.556%	<input type="checkbox"/> 0.4167%	<input type="checkbox"/> 0.2775%	<input type="checkbox"/> 0.556%
Shively	<input type="checkbox"/> 0.556%	<input type="checkbox"/> 0.4167%	<input type="checkbox"/> 0.2775%	<input type="checkbox"/> 0.556%
St. Matthews	<input type="checkbox"/> 0.625%	<input type="checkbox"/> 0.46875%	<input type="checkbox"/> 0.3125%	<input type="checkbox"/> 0.625%
West Buechel	<input type="checkbox"/> 0.625%	<input type="checkbox"/> 0.46875%	<input type="checkbox"/> 0.3125%	<input type="checkbox"/> 0.625%

WAGE INFORMATION

QUARTERLY WAGES

RATE

TAX COMPUTATION

	Column 1	RATE	(Column 1 x RATE)
Withholding Calculation Enter amounts earned for work performed in Louisville Metro, KY only on Lines 1-3. If Line 5 is greater than \$3,000.00, you must begin making monthly deposits beginning next quarter (See Instructions)	1. Total wages earned by employees for work that was performed within Louisville Metro, KY: \$.0145	1a. \$
	2. Total Gross Wages earned by non-resident employees for work performed within Louisville Metro, KY: \$		
	3. Total wages earned by resident employees for work performed within Louisville Metro, KY: (Line 1 – Line 2) \$.0075	3a. \$
	4. Wages earned in Louisville Metro, KY that qualify for Kentucky Job Credit: \$		4a. \$
	Enter selected job credit % here ▲		
	5. Total Tax Due : (Line 1a + Line 3a – Line 4a)		\$

Payments & Credits

Lines 8a-8c must reflect amounts that should have been paid for each month; the sum must be equal to the Total Tax Due (Line 5.)

6. Penalty and interest (See Instructions):	\$
7. Total Amount Due (Line 5 + Line 6):	\$
8. Monthly deposits due (For depositors only)	8a. 8b. 8c.
9. Total deposits paid for this quarter:	\$
10. Additional payment due (If Line 7 > Line 9):	\$

Overpayment

11. Overpayment to be credited to next quarter:	\$
12. Overpayment to be refunded:	\$

Signature

I hereby certify, under penalty of perjury, that the information provided and the attached supporting schedules are true, correct, and complete to the best of my knowledge.

Your Signature	Date	
Print/Type your name	Your Title	Daytime Phone Number

Preparer Use Only

Print/Type Preparer's name	Preparer's Signature	Date	PTIN
Firm's Name:	Firm's EIN:		
Firm's Address:	Firm's Phone #:		

THE REMAINDER OF THIS FORM MUST BE COMPLETED AND SIGNED BY THE CHIEF FINANCIAL OFFICER

Required Incentive Information A licensee claiming a Kentucky Industrial Revitalization Act (KIRA), Kentucky Jobs Retention Act (KJRA), Kentucky Jobs Development Act (KJDA), or Kentucky Business Investment (KBI) employer withholding occupational tax credit based upon an economic development inducement arising from an approved project, pursuant to KRS 154.24, shall file this information quarterly with the Metro Revenue Commission.	1. The total amount of the licensee's approved tax credit inducement (one-fifth of the total state and local inducement for KJRA, KIRA, & KDJA projects or one-fourth of the total state and local inducement allowed by KBI)	\$
	2. Date upon which the project was approved	
	3. Date when the licensee made the first credit claim upon the inducement.	
	4. Tax credits claimed arising from the inducement, for all quarters prior to the quarter indicated on the first page of this form.	\$
	5. Amount, if any, by which the local inducement has been refused because the licensee has taken part of its state inducement as a credit on its corporate income tax.	\$
	6. Tax credit claimed on Form W-1 KJC arising from the inducement for the quarter indicated on the first page of this form.	\$
	7. Total remaining occupational tax credits arising from the inducement which the licensee claims is available to it after recognition of the tax credit claimed for the quarter indicated on the first page of this form.	\$
	8. Base number of employees in Louisville Metro, Kentucky, prior to the approved project and the number of new Louisville Metro jobs upon which the inducement was calculated.	
	9. The licensee's current number of employees at the end of the quarter indicated on the first page of this form.	

IMPORTANT

You must attach a schedule that includes Kentucky residential address, social security number, and gross pay amounts of each employee who, during the quarter indicated on the first page of this form, was employed by the licensee primarily to work on the approved project and who was subject to Louisville Metro withholding tax, and upon whose employer tax withholding the tax incentive project was claimed. The attached employee payroll listing substantiates the amounts reported on Lines 1 through 4 of this form.

Signature	I hereby certify, under penalty of perjury:	
	That the activity engaged in by the licensee with respect to which the tax incentive project credit is claimed was during the quarter indicated on the first page of this form a "service or technology" activity for KJDA, KBI, and KIRA projects and jobs preserved for or created for KDJA, KBI, and KIRA projects within the meaning of KRS 152.26-010 and was the activity as described at the time the KJDA, KBI, and KIRA projects was approved.	
	That the licensee either (i) engages in no business in Kentucky other than that of the approved tax incentive project, or (ii) keeps an account of receipts of the licensee arising from its approved KJDA, KBI, and KIRA projects as distinct from all other receipts of the licensee.	
	That I have examined the above information and that it is true, correct, and complete to the best of my knowledge, and that this company has met the requirements of the KJDA, KBI, and KIRA projects.	
	Signature of Chief Financial Officer	
	Print Name of Chief Financial Officer	Date

ELECTRONIC FILING

Register for electronic filing. It is an easy, secure, and convenient way to file and pay taxes online. For more information access <https://www.metrorevenue.org>