



EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL FEES WITHHELD FOR KENTUCKY JOB CREDITS

2021

Form W-1(KJC)

INDIVIDUAL/ SOLE PROPRIETORS
Last name, First name, MI, Social Security Number

CORPORATION/ PARTNERSHIPS
Legal name/ Business name, Federal ID Number

CHECK IF CHANGE IN ADDRESS IS BELOW
Address, Unit/Apt. no., Account ID, City, town, or post office, State, Zip code, Quarter Ending, Email, Phone no., Ext., RETURN STATUS, No Employees, Amended Return, Final Return, Employee Cease Date

Table with 4 columns: Program Location, KJDA\KBI\KJRA (1.00%), KJDA\KBI\KJRA (.75%), KJDA\KBI\KJRA (.50%), KIRA. Rows include Louisville, Jeffersontown, Shively, St. Matthews, West Buechel.

WAGE INFORMATION, QUARTERLY WAGES, RATE, TAX COMPUTATION

Withholding Calculation Due
1. Total Gross Wages earned by all employees for work performed within Louisville Metro, KY.
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. (Lines 1-2)
4. Wages earned in Louisville Metro, KY that qualify for Kentucky Job Credit.
5. Total Tax due (Line 1a + Line 3a - Line 4a)

Payments & Credits
6. Penalty & Interest (see instructions)
7. Total Amount Due (Line 5 + Line 6)
8. Monthly Deposits Due (For Depositors Only)
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, Phone no.

**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.	Total amount of the licensee's approved tax credit inducement (one-fifth of the total state and local inducement for KJRA, KIRA, & KJDA 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 tax 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 reduced because the licensee has taken part of its state inducement as a credit on its corporate income tax.	\$
6.	Tax credit claimed on Form W1-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.

**Sign Here**

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 or created for KJDA, KBI, and KIRA projects within the meaning of KRS 154.26-010 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 the 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 on-line. For more information log on to

<https://www.metrorevenue.org>