



Application For Employee Refund of Occupational Taxes Withheld

Tax Year 2023

Form

W-1 REE

PART I: EMPLOYER INFORMATION

Employer's Business Name	Employer's Federal ID Number
	Employer's Account ID

PART II: APPLICANT INFORMATION

Last Name	First Name	MI	Social Security Number
<input type="checkbox"/> CHECK IF CHANGE IN ADDRESS IS BELOW			
Address (number and street)		Unit/Apt #	Year Refund Requested For
City, town, or post office	State	Zip code	Employee's Job Description
Email	Phone #	Ext.	

PART III: Work performed outside of Louisville Metro, KY

If all work was performed in Louisville Metro, KY, skip to Part IV.

Note: If there are stock options included in your wages on form W-2, do not complete Part III. Instead, complete the section title "Stock option worksheet" on page 2.

1. Number of hours worked outside Louisville Metro, KY, during the year	
2. Total number of hours worked (excluding holiday, vacation, and sick days) Normal Work Year = 2080 hours	
3. Percentage of time worked outside Louisville Metro, KY (Divide Line 1 by Line 2) Must be at least 5% to claim refund – (See Instructions) If less than 5% do not complete this form.	
4. Total gross wages per Box 5 or Box 18, whichever is greater on Form W-2 (including deferred compensation)	.00
5. Total wages earned outside Louisville Metro, KY (Multiply Line 3 by Line 4)	.00
6. Local taxable wages (Subtract Line 5 from Line 4)	.00
7. Total Tax Due (Multiply Line 6 by the applicable tax rate) (1.45% for non-residents, 2.2% for residents, or 0.75% for resident ministers)	.00
8. Amount of tax withheld per Form W-2 for prior year or year to date payroll check sub for current year (Copy of applicable document must be submitted with this application or delay will occur)	.00
9. Amount of refund requested (Subtract Line 7 from Line 8)	.00

PART IV: Explanation for Refund

Check all applicable quarters involved in Overpayment			
<input type="checkbox"/> 1 st Quarter (Jan – Mar)	<input type="checkbox"/> 2 nd Quarter (Apr – Jun)	<input type="checkbox"/> 3 rd Quarter (Jul – Sep)	<input type="checkbox"/> 4 th Quarter (Oct – Dec)
Check appropriate explanation for Overpayment below			
1. <input type="checkbox"/> Occupational taxes withheld from wages while working outside Louisville Metro, KY			
2. <input type="checkbox"/> School board tax withheld from wages of a non-resident of Louisville Metro, KY, during all/part of year			
3. <input type="checkbox"/> Occupational taxes withheld at a higher rate than 2.2%			
4. <input type="checkbox"/> Occupational taxes withheld at a higher rate than 0.75% if a minister			
5. <input type="checkbox"/> Non-resident Minister exempt from 0.75% rate			
6. <input type="checkbox"/> 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:			.00

IMPORTANT

ELECTRONIC FILING: Register for electronic filing. It is an easy, secure, and convenient way to file and pay taxes online. For more information go to

<https://www.metrorevenue.org>

Mail Form W-1 REE, along with a copy of Form W-2.

PART V: Non-Resident Statement	▼ This section must be completed if claiming a refund as a non-resident of Louisville Metro, KY		
	I hereby certify that my residence is:		
	Address (number and street)		Unit/Apt #
	City	State	Zip Code

PART VI: Minister	▼ This section must be completed if claiming refund at minister's rate		
	I hereby certify that I have been ordained since:		

PART VII: Signature Certification (Employer's Certification must be notarized)	▼ Employee's Certification		
	I hereby certify that the information provided above is true and correct:		
	Signature of Employee		Date
	▼ Employer's Certification		
	Employer's/Agent's Authorized Signature		Date
	Print Legal Name of Employer/Agent		Daytime Phone Number
	Subscribed and sworn to before me this _____ day of _____, 20____ by _____		
	My Commission Expires:		
	Notary Signature		Notary Public, State at Large

Stock Option Worksheet

General Information	For any stock option that was included in the gross wages amount on Line 4, Part III, of this application, enter the year the stock options were granted:	
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Tax Due Calculation Excluding Stock Options	1. Number of hours worked outside Louisville Metro, KY for the refund year listed in Part II:	
	2. Total number of hours worked for the refund year listed in Part II: (Excluding holiday, vacation, and sick days) Normal work year = 2080 hours	
	3. Percentage of time worked outside Louisville Metro, KY: (Divide Line 1 by Line 2) Must be at least 5% to claim refund. (If less than 5% enter zero on Line 3)	%
	4. Total gross wages per Box 5 or Box 18, whichever is greater on Form W-2: (including deferred compensation and stock options)	.00
	5. Value of stock options included on Line 4 above:	.00
	6. Gross wages not including stock option: (Subtract Line 5 from Line 4)	.00
	7. Total wages earned outside Louisville Metro, KY: (Multiply Line 3 by Line 6)	.00
	8. Local Taxable Wages: (Subtract Line 7 from Line 6)	.00
	9. Occupational Tax Due: (Multiply Line 8 by applicable tax rate)	.00

Tax Due Calculation on Stock Options	10. Number of hours worked outside Louisville Metro, KY for the year option was granted:	
	11. Total number of hours worked for the year option was granted:	
	12. Percentage of time worked outside Louisville Metro, KY: (Divide Line 10 by Line 11) Must be at least 5% to claim refund. (If less than 5% enter zero on Line 12)	%
	13. Value of stock options reported in wages per Line 5 above:	.00
	14. Value of stock options earned outside Louisville Metro, KY: (Multiply Line 12 by Line 13)	.00
	15. Value of stock options earned inside Louisville Metro, KY: (Subtract Line 14 from Line 13)	.00
Tax Rate (Line 9) Non-residents Rate: 1.45% (.0145), Resident Rate: 2.2% (.0220)	16. Occupational tax due attributable to stock options: (Line 15 multiply by tax rate)	.00

Tax Due & Refund Calculation	17. Total Occupational Tax due: (Add Line 9 and Line 16)	.00
	18. Amount of tax withheld per Form W-2 or its equivalent: (Submit applicable document)	.00
	19. Amount of Refund Requested:	.00

Notice: If an employer did not remit the taxes and/or quarterly employee withholding tax return for the period(s) included in this refund request, the Louisville Metro Revenue Commission will notify you that no refund will be issued.