

FORM W-3 INSTRUCTIONS TAX YEAR 2023

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| General Information | <p>Employers are required to withhold Occupational License Fees/Taxes from the gross salaries, wages, commissions, and other forms of compensation earned by employees for work performed within Louisville Metro, Kentucky. Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky.</p> <p>Wage and Tax Statements (Form W-2) should be submitted for only those employees that earned wages while working in Louisville Metro, Kentucky. If any quarter(s) has been over or underpaid, an “amended” Form W-1 must be filed. If additional tax is owed (Line 7 of this form), submit your payments along with the amended form(s). No refunds or credit will result from entries made on this form. An amended Form W-1 must be submitted to obtain refunds or request credits.</p> <p>A full list of types of compensation subject to occupational tax can be found in Louisville Metro Regulations §1.05 (D).</p> | | | | | | | | | | |
| Tax Rates | <ul style="list-style-type: none"> • Resident employees – Employees who work and live in Louisville Metro, Kentucky, are subject to a tax rate of 2.2% (.0220). The rate for resident employees is composed of: <ul style="list-style-type: none"> ○ Louisville Metro 1.25% (.0125) ○ Transit Authority .2% (.0020) ○ School Boards .75% (.0075) • Non-resident employees – Employees who work in Louisville Metro, Kentucky, but live outside Louisville Metro, Kentucky, are subject to a tax rate of 1.45% (.0145). The rate for non-resident employees is composed of: <ul style="list-style-type: none"> ○ Louisville Metro 1.25% (.0125) ○ Transit Authority .2% (.0020) • Resident ordained ministers – Ordained ministers who work and live in Louisville Metro, Kentucky, are subject to .75% (.0075) School Boards Tax for services connected with their regular duties as a minister of religion. | | | | | | | | | | |
| When To File | <p>Forms W-2 must be electronically delivered, postmarked, or hand-delivered by February 28th of the year following the year in which the compensation was earned. W-2 information and the Annual Reconciliation (Form W-3) should be filed separately from the 4th quarter withholdings’ tax return.</p> | | | | | | | | | | |
| e-File Mandate | <p>Any business entity required to report more than 25 payee records on behalf of themselves or tax return preparers reporting 10 or more payee records on behalf of their clients must submit the records electronically. (LMCO §110.18(A)(2)). Check the box “W-2’s filed electronically with Louisville Metro Revenue Commission” when submitted electronically. (Do not send paper copies if electronically filed.)</p> <p>There are two methods that meet the e-filing requirement via our online portal (https://emints.metrorevenue.org):</p> <ul style="list-style-type: none"> • eMINTS bulk upload method <ul style="list-style-type: none"> ○ Preferred method. ○ Must have a logon with our online portal to upload. ○ Submissions must follow the W-3 specifications on the forms and publications page. • eMINTS Single W-3 Submission Method <ul style="list-style-type: none"> ○ Must have a logon with our online portal. ○ Navigate to the December quarter end filing period within the W-1 account and file Form W-3. CD submission does not meet the electronic filing requirement. | | | | | | | | | | |
| Where To File | <p>If W-3s are not electronically filed, they should be mailed to the Louisville Metro Revenue Commission, P.O. Box 32300, Louisville, Kentucky 40232-2300, or hand-delivered to 617 West Jefferson Street, Louisville, Kentucky 40202.</p> | | | | | | | | | | |
| READ INSTRUCTIONS BELOW TO COMPLETE FORM W-3 | | | | | | | | | | | |
| Demographics | <ul style="list-style-type: none"> • Enter full legal name under applicable section. (i.e., Individual/Sole Proprietor or Corporation/Partnership) <ul style="list-style-type: none"> ○ If you are filing as an Individual/Sole Proprietor, you must provide your Social Security number. ○ If you are filing as a Corporation/Partnership, you must provide your Federal ID number. • Enter your current address. If your address has changed, check the box, and provide new the address. • All returns must include Account ID and Tax Year (YYYY). • Include email address of the individual to contact for questions regarding the return. | | | | | | | | | | |
| Return Status | <ul style="list-style-type: none"> • Amended Return – Check this box if you are amending the return. • Final Return – Check this box if you permanently ceased having employees in Louisville Metro; you must provide a cease date. | | | | | | | | | | |
| Quarterly Reporting | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">Line 1</td> <td>Enter the amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending March 31st.</td> </tr> <tr> <td style="text-align: center;">Line 2</td> <td>Enter the amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending June 30th.</td> </tr> <tr> <td style="text-align: center;">Line 3</td> <td>Enter the amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending September 30th.</td> </tr> <tr> <td style="text-align: center;">Line 4</td> <td>Enter the amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending December 31st.</td> </tr> <tr> <td style="text-align: center;">Line 5</td> <td>Total Quarterly Taxes that should have been paid with “Employers Quarterly Return of Occupational Fees”</td> </tr> </table> | Line 1 | Enter the amount that should have been paid with “ Employers Quarterly Return of Occupational Fees Withheld ” (Form W-1) ending March 31 st . | Line 2 | Enter the amount that should have been paid with “ Employers Quarterly Return of Occupational Fees Withheld ” (Form W-1) ending June 30 th . | Line 3 | Enter the amount that should have been paid with “ Employers Quarterly Return of Occupational Fees Withheld ” (Form W-1) ending September 30 th . | Line 4 | Enter the amount that should have been paid with “ Employers Quarterly Return of Occupational Fees Withheld ” (Form W-1) ending December 31 st . | Line 5 | Total Quarterly Taxes that should have been paid with “ Employers Quarterly Return of Occupational Fees ” |
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| | Withheld" (Form W-1) (Sum of lines 1-4). |
| Line 6 | Total Taxes Withheld per Schedule of employees' wages attached or electronically reported. |
| Line 7 | Subtract Total Taxes Withheld (Line 6) from Total Quarterly Taxes (Line 5). |
| | Note: If there is an amount on Line 7 you must file an amended Form W-1 to pay any additional tax, request a refund, or apply credit. |
| Signature | <ul style="list-style-type: none"> • If the form is being filed by a sole proprietor, it must be signed and dated by that individual. • If the form is being filed by a corporation, it must be signed and dated by a corporate officer. • If the form is being filed by a partnership, it must be signed and dated by a general partner. |
| Preparer | If the form is filed by a third party (CPA/Payroll Company), "Preparer Use Only" section must be completed. If the Preparer does not have a PTIN, it may be left blank. |