



Louisville Metro Revenue Commission

# Application for Employee Refund of Occupational Taxes Withheld

Do Not Duplex Form

2020

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

Address (number and street)

Unit/Apt. no.

Year Refund Requested For

City, town, or post office

State

Zip code

Employee's Job Description

Email

Phone no.

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 below. Instead, complete the section titled "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, & 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 applicable tax rate)  
(1.45% for non-residents, 2.2% for residents, or .75% for resident ministers) .00
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 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 ▼

☐ 1<sup>st</sup> Quarter  
(Jan – Mar)

☐ 2<sup>nd</sup> Quarter  
(Apr – Jun)

☐ 3<sup>rd</sup> Quarter  
(Jul – Sep)

☐ 4<sup>th</sup> Quarter  
(Oct – Dec)

## ▼ Check appropriate explanation for overpayment below ▼

1. ☐ Occupational taxes withheld from wages while working outside Louisville Metro, KY
2. ☐ School board tax withheld from wages of a non-resident of Louisville Metro, KY during all / part of year
3. ☐ Occupational taxes withheld at a higher rate than 2.2%
4. ☐ Occupational taxes withheld at a higher rate than .75% if a minister
5. ☐ Non-Resident Minister Exempt from .75% tax rate
6. ☐ Other: **(Must provide detailed explanation)**

► If you are requesting a refund as a result of one of the items described on Line 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 on-line. For more information log on to <https://www.metrorevenue.org> Mail Form W-1 REE, along with a copy of Form W-2.

<b>PART V</b> <b>Non-Resident Statement</b>	<b>▼ This section must be completed if claiming refund as a non-resident of Louisville, Metro KY</b> I hereby certify that my residence is Address (number and street) _____ Unit / Apt. no. _____ City _____ State _____ Zip Code _____ Since _____		
<b>PART VI</b> <b>Minister</b>	<b>▼ This section must be completed if claiming refund at minister's tax rate</b> I hereby certify that I have been ordained since _____		
<b>PART VII</b> <b>Signature Certification</b>  (Employer's Certification Must be notarized)	<b>▼ Employee's Certification</b> I hereby certify that the information provided above is true and correct Signature of Employee _____ Date _____		
	<b>▼ Employer's Certification</b> I hereby certify that the information provided above is true and correct 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 _____ Notary ID Number _____ Notary Public, State at Large _____ My Commission Expires _____ Notary Signature _____ Notary Printed Name _____ <input type="checkbox"/> This notarial act was performed by means of communication technology.		
<b>Stock Option Worksheet</b>			
<b>General Information</b>	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?		
<b>Tax Due Calculation Excluding Stock Options</b>  <b>Tax Rate (Line 9)</b> Non-residents Rate: 1.45% (.0145), Resident Rate: 2.2% (.0220)	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 & sick days) Normal work year = 2080 hours	
	3.	Percentage of time worked outside Louisville Metro, KY (Divide Line 1 by Line 2) <b>Must be at least 5% to claim refund. (If less than 5% enter zero on line 3)</b>	%
	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
<b>Tax Due Calculation on Stock Options</b>  <b>Tax Rate (Line 16)</b> Non-residents Rate: 1.45% (.0145), Resident Rate: 2.2% (.0220)	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) <b>Must be at least 5% to claim refund. (If less than 5% enter zero on line 12)</b>	%
	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
	16.	Occupational tax due attributable to stock options (Line 15 multiply by tax rate)	.00
<b>Tax Due &amp; Refund Calculation</b>	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.			