



LOUISVILLE METRO REVENUE COMMISSION

FORM W-1
KJRA (.75%)

QUARTERLY WITHHOLDING TAX RETURN FOR EMPLOYERS
CLAIMING THE KENTUCKY JOBS RETENTION ACT CREDIT

CHECK IF CHANGE IN ADDRESS IS BELOW

CHECK IF AMENDED RETURN

Name

Address

City State Zip

Federal ID Phone Ext

If no employees this quarter but future employee activity possible, check here and sign the return below. (Lines 1 through 13 do not need to be completed.)

ACCOUNT NUMBER:

Permanently ceased having employees on

FOR QUARTER ENDING:

Ceased all business activity on

DUE ON OR BEFORE:

QUARTERLY WAGES

TAX DUE

Table with 4 rows for wages and tax due calculations. Includes fields for gross wages, tax rates, and tax amounts.

(See Rate Calculation below) \*

RECONCILIATION

This section should be completed by only those employers who are required to make monthly deposits. This applies to employers who paid license fees totaling more than \$3,000.00 during any one of the preceding four (4) calendar quarters.

Table with 3 columns: (8.) A, (8.) B, (8.) C. Rows for amount due 1st, 2nd, and 3rd month.

\* RATE CALCULATION

Table listing rates for Louisville Metro (.7500%), Jeffersontown (.4167%), Shively (.4167%), St. Matthews (.46875%), and West Buechel (.46875%).

- 5. TOTAL TAX DUE [Line 1(a) + Line 3(a) - Line 4(a)]
6. PENALTY & INTEREST
7. TOTAL AMOUNT DUE (Line 5 + Line 6)
9. TOTAL DEPOSITS PAID FOR THE QUARTER
10. ADDITIONAL PAYMENT DUE (If Line 7 > Line 9)
11. OVERPAYMENT TO BE CREDITED TO NEXT QUARTER
12. OVERPAYMENT TO BE REFUNDED
13. ACH CREDIT TRACKING NUMBER (IF APPLICABLE)

This is to certify that the information shown on this return is true and correct to the best of my knowledge.

Authorized Signature Title:

Print Name Date:

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 574-4811

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

A licensee claiming a KJRA employer withholding occupational tax credit based upon an economic development inducement arising from an approved project, pursuant to KRS 154.25-010, shall file the following information quarterly with the Louisville Metro Revenue Commission:

- The total amount of the licensee's approved tax credit inducement (one fifth of the total state and local inducement) was \$\_\_\_\_\_, and the date upon which the project was approved was \_\_\_\_\_.
- The date when the licensee made the first tax credit claim upon the inducement was \_\_\_\_\_.
- The tax credits claimed arising from the inducement for all quarters prior to the quarter indicated on the first page of this form was \$\_\_\_\_\_.
- The 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 is \$\_\_\_\_\_.
- The KJRA tax credit claimed on Form W1-KJRA arising from the inducement for the quarter indicated on the first page of this form is \$\_\_\_\_\_.
- The 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 is \$\_\_\_\_\_.
- The base number of employees in Louisville Metro, Kentucky, prior to the approved project and of the number of new Louisville Metro jobs upon which the inducement was calculated was \_\_\_\_\_, and of the licensee's current number of employees at the end of the quarter indicated on the first page of this form is \_\_\_\_\_.

I have attached the name, residential address, social security number, and gross payroll 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 KJRA tax credit is claimed. The attached employee payroll listing substantiates the amounts reported on lines 1 through 4 of this form. Per KRS 154.25-0101d, only residents of Commonwealth subject to Kentucky income tax are eligible for KJRA Credit.

I hereby certify, under penalty of perjury, that the activity engaged in by the licensee with respect to which a KJRA tax credit is claimed was during the quarter indicated on the first page of this form were for jobs preserved or created within the meaning of KRS 154.25-010 and was the activity as described at the time the KJRA project was approved.

I hereby certify, under penalty of perjury, that the licensee either (i) engages in no business in Kentucky other than that of the approved KJRA project, or (ii) keeps an account of receipts of the licensee arising from its approved KJRA project as distinct from all other receipts of the licensee.

I hereby certify, under penalty of perjury, 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 KJRA project.

\_\_\_\_\_  
Signature of Chief Financial Officer

Title: \_\_\_\_\_

\_\_\_\_\_  
Print Name of Chief Financial Officer

Date: \_\_\_\_\_

