

FORM W-3 INSTRUCTIONS

<p>General Information</p> <p>Important: No refunds or credit will result from entries made on this form. An amended Form W-1 must be submitted to obtain refunds or apply credits.</p>	<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 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 attached to this Form W-3. If additional tax is owed (Line 7 of this form), submit your check along with the amended form(s). If you failed to include deferred wages under Section 125 for any quarter, you must submit amended Forms W-1 for the corresponding tax periods and remit any additional tax due.</p>								
<p>Tax rates</p> <p>There are three basic tax rates that apply to wages earned within Louisville Metro, Kentucky.</p>	<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 Tax .75% (.0075) • Non-resident employees - Employees who 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 Board Tax for services connected with his or her regular duties as a minister of religion. 								
<p>When to File</p>	<p>Form W-3 must be hand-delivered or postmarked on or before February 28th. W-2 information and the Annual Reconciliation (Form W-3) should be filed separately from the 4th quarter withholdings’ tax return.</p>								
<p>Where to File</p>	<p>Form W-3 should be mailed to the Louisville Metro Revenue Commission, P.O. Box 32060, Louisville, Kentucky 40232-2060, or hand-delivered to 617 West Jefferson Street, Louisville, Kentucky 40202. Employee W-2 forms can be forwarded to the Metro Revenue Commission in IRS format, either electronically through the web or magnetically. If submitted in this manner, please check the box ‘W-2’s filed electronically/magnetically’ and return to our office.</p>								
<p>READ INSTRUCTIONS BELOW TO COMPLETE FORM W-3</p>									
<p>Demographics</p>	<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. • Provide current address on account. • All reports must include Account ID and Filing Year (YYYY) 								
<p>Quarterly Reporting</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">Line 1</td> <td>Enter 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 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 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 amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending December 31st</td> </tr> </table>	Line 1	Enter amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending March 31 st	Line 2	Enter amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending June 30 th	Line 3	Enter amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending September 30 th	Line 4	Enter amount that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) ending December 31 st
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<p>Additional Tax Due Calculations</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">Line 5</td> <td>Total Quarterly Taxes that should have been paid with “Employers Quarterly Return of Occupational Fees Withheld” (Form W-1) (Sum of lines 1-4)</td> </tr> <tr> <td style="text-align: center;">Line 6</td> <td>Total Taxes Withheld per Schedule of employees’ wages attached or electronically reported.</td> </tr> <tr> <td style="text-align: center;">Line 7</td> <td>Subtract Total Taxes Withheld (Line 6) from Total Quarterly Taxes (Line 5)</td> </tr> </table> <p>Note: If there is a figure on Line 7 you must file an amended Form W-1 to pay any additional tax, obtain a refund, or apply a credit.</p>	Line 5	Total Quarterly Taxes that should have been paid with “Employers Quarterly Return of Occupational Fees 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)		
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<p>Signature</p>	<ul style="list-style-type: none"> • If the return is being filed by a sole proprietor, it must be signed and dated by that individual. • If the return is being filed by a corporation, it must be signed and dated by a corporate officer authorized to sign. • If the return is being filed by a partnership, it must be signed and dated by a general partner. 								
<p>Preparer</p>	<p>If return is filed by a third party, (CPA/Payroll Company) “Preparer Use Only” section on the bottom on return must be filled out in full.</p>								