

## FORM W1 INSTRUCTIONS

<b>General Information</b>	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.																														
<b>Tax rates</b>  There are three basic tax rates that apply to wages earned within Louisville Metro, Kentucky.	<ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul>	<p><b>Resident employees</b> - 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:</p> <ul style="list-style-type: none"> <li>▪ Louisville Metro 1.25% (.0125)</li> <li>▪ Transit Authority .2% (.0020)</li> <li>▪ School Boards Tax .75% (.0075)</li> </ul>	<p><b>Non-resident employees</b> - 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:</p> <ul style="list-style-type: none"> <li>▪ Louisville Metro 1.25% (.0125)</li> <li>▪ Transit Authority .2% (.0020)</li> </ul> <p><b>Resident ordained ministers</b>- 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>																												
<b>When to File</b>	Form W1-RET must be hand-delivered or postmarked by the last day of the month following the close of the calendar quarter. <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">License Fee Return for:</th> <th style="text-align: center;">Filed by:</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1<sup>st</sup> quarter (Jan 1 - Mar 31)</td> <td style="text-align: center;">April 30</td> </tr> <tr> <td style="text-align: center;">2<sup>nd</sup> quarter (Apr 1 - Jun 30)</td> <td style="text-align: center;">July 31</td> </tr> <tr> <td style="text-align: center;">3<sup>rd</sup> quarter (Jul 1 – Sep 30)</td> <td style="text-align: center;">October 31</td> </tr> <tr> <td style="text-align: center;">4<sup>th</sup> quarter (Oct 1 – Dec 31)</td> <td style="text-align: center;">January 31</td> </tr> </tbody> </table>			License Fee Return for:	Filed by:	1 <sup>st</sup> quarter (Jan 1 - Mar 31)	April 30	2 <sup>nd</sup> quarter (Apr 1 - Jun 30)	July 31	3 <sup>rd</sup> quarter (Jul 1 – Sep 30)	October 31	4 <sup>th</sup> quarter (Oct 1 – Dec 31)	January 31																		
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<b>Where to File</b>	The Revenue Commission offers an easy, secure, and convenient way to file and pay taxes on-line. For more information, access E-Services at <a href="https://www.metrorevenue.org">https://www.metrorevenue.org</a> . If a return is filed manually it should be mailed to the <b>Louisville Metro Revenue Commission, P.O. Box 32300, Louisville, Kentucky 40232-2300</b> , or hand-delivered to <b>617 West Jefferson Street, Louisville, Kentucky 40202</b> . All checks should be made payable to the Louisville Metro Revenue Commission and include Account ID.																														
<b>Requirement For Payment Of Monthly Deposits</b>	Every employer who is responsible for withholding occupational license fees/taxes greater than \$3,000.00 during any one of the preceding four (4) quarters must submit monthly deposits of the occupational license fees/taxes withheld to the Louisville Metro Revenue Commission. All monthly withholding tax deposits are due 15 days after the month end. <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><u>Month Wages Were Withheld</u></th> <th style="text-align: center;"><u>Deposit Due Date</u></th> <th style="text-align: center;"><u>Month Wages Were Withheld</u></th> <th style="text-align: center;"><u>Deposit Due Date</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">January</td> <td style="text-align: center;">February 15</td> <td style="text-align: center;">July</td> <td style="text-align: center;">August 15</td> </tr> <tr> <td style="text-align: center;">February</td> <td style="text-align: center;">March 15</td> <td style="text-align: center;">August</td> <td style="text-align: center;">September 15</td> </tr> <tr> <td style="text-align: center;">March</td> <td style="text-align: center;">April 15</td> <td style="text-align: center;">September</td> <td style="text-align: center;">October 15</td> </tr> <tr> <td style="text-align: center;">April</td> <td style="text-align: center;">May 15</td> <td style="text-align: center;">October</td> <td style="text-align: center;">November 15</td> </tr> <tr> <td style="text-align: center;">May</td> <td style="text-align: center;">June 15</td> <td style="text-align: center;">November</td> <td style="text-align: center;">December 15</td> </tr> <tr> <td style="text-align: center;">June</td> <td style="text-align: center;">July 15</td> <td style="text-align: center;">December</td> <td style="text-align: center;">January 15</td> </tr> </tbody> </table>			<u>Month Wages Were Withheld</u>	<u>Deposit Due Date</u>	<u>Month Wages Were Withheld</u>	<u>Deposit Due Date</u>	January	February 15	July	August 15	February	March 15	August	September 15	March	April 15	September	October 15	April	May 15	October	November 15	May	June 15	November	December 15	June	July 15	December	January 15
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<b>Penalties for Failure to File and/or Pay</b>	There is a five percent (5%) penalty per month, or a fraction of a month, to a maximum of twenty-five percent (25%) of the total tax liability, for failure to file and/or pay a tax return by the regular due date. <b>Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file any return or report by the due date.</b>																														
<b>Interest</b>	Interest is computed at twelve percent (12%) per annum from the original due date until the date of full payment.																														

## FORM W1 INSTRUCTIONS

<b>READ INSTRUCTIONS BELOW TO COMPLETE FORM W1</b>																	
<b>Demographics</b>  Complete this section at top of W1-RET	<ul style="list-style-type: none"> <li>• Enter full legal name under applicable section. (i.e. Individual/sole proprietor or Corporation/Partnership)                             <ul style="list-style-type: none"> <li>▪ If you are filing as an Individual/sole proprietor you must provide your Social Security number.</li> <li>▪ If you are filing as a Corporation/Partnership you must provide your Federal ID number.</li> </ul> </li> <li>• If address has changed, check the box and provide new address. If address has not changed, enter current address on account.</li> <li>• All returns must include Account ID and Quarter Ending (MM/DD/YYYY)</li> </ul>																
<b>Return Status</b>	<ul style="list-style-type: none"> <li>• W1-RET must be filed even if employer did not have employees during the quarter.</li> <li>• If you permanently ceased having employees in Louisville Metro, Kentucky, you must provide a cease date.</li> <li>• If you are filing an amended return, you must check the box labeled “<b>AMENDED RETURN</b>”</li> </ul>																
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<b>Payments &amp; Credits</b>  <b>Note:</b> Line 9 should be completed by only those employers who are required to make monthly deposits.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; padding: 2px;">Line 7</td> <td style="padding: 2px;">If return is filed past the due date see sections “<b>Penalties for Failure to File and/or Pay</b>” and “<b>Interest</b>” on first page on instructions.</td> </tr> <tr> <td style="padding: 2px;">Line 8</td> <td style="padding: 2px;">Add Line 6 (total tax due) and Line 7 (penalty and interest). This represents the <b>Total Amount Due</b></td> </tr> <tr> <td style="padding: 2px;">Line 9</td> <td style="padding: 2px;">Enter the amount of tax that should have been withheld during each month of the quarter on the appropriate lines. (i.e. 9a, 9b, 9c)</td> </tr> <tr> <td style="padding: 2px;">Line 10</td> <td style="padding: 2px;">Add Lines 9a, 9b and 9c. This figure is the <b>Total Deposits</b> paid for the quarter. This figure must be equal to Line 6 (Total Tax Due)</td> </tr> <tr> <td style="padding: 2px;">Line 11</td> <td style="padding: 2px;">If Line 8 (total amount due) is greater than Line 10 (total deposits), The additional amount is to be paid.</td> </tr> <tr> <td style="padding: 2px;">Line 12</td> <td style="padding: 2px;">If <b>Total Deposits</b> (Line 10) is greater than <b>Total Amount Due</b> (Line 8), Enter the amount on Line 12 to have overpayment credited to the next quarter. <b>If prior unpaid balances exist, the overpayment will offset any withholding debt before being credited to next quarter.</b></td> </tr> <tr> <td style="padding: 2px;">Line 13</td> <td style="padding: 2px;">If <b>Total Deposits</b> (Line 10) is greater than <b>Total Amount Due</b> (Line 8), Enter the amount on Line 12 to have overpayment refunded. <b>If prior unpaid balances exist, the overpayment will offset any withholding debt before being refunded.</b></td> </tr> </table>	Line 7	If return is filed past the due date see sections “ <b>Penalties for Failure to File and/or Pay</b> ” and “ <b>Interest</b> ” on first page on instructions.	Line 8	Add Line 6 (total tax due) and Line 7 (penalty and interest). This represents the <b>Total Amount Due</b>	Line 9	Enter the amount of tax that should have been withheld during each month of the quarter on the appropriate lines. (i.e. 9a, 9b, 9c)	Line 10	Add Lines 9a, 9b and 9c. This figure is the <b>Total Deposits</b> paid for the quarter. This figure must be equal to Line 6 (Total Tax Due)	Line 11	If Line 8 (total amount due) is greater than Line 10 (total deposits), The additional amount is to be paid.	Line 12	If <b>Total Deposits</b> (Line 10) is greater than <b>Total Amount Due</b> (Line 8), Enter the amount on Line 12 to have overpayment credited to the next quarter. <b>If prior unpaid balances exist, the overpayment will offset any withholding debt before being credited to next quarter.</b>	Line 13	If <b>Total Deposits</b> (Line 10) is greater than <b>Total Amount Due</b> (Line 8), Enter the amount on Line 12 to have overpayment refunded. <b>If prior unpaid balances exist, the overpayment will offset any withholding debt before being refunded.</b>		
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<b>Signature</b>	<ul style="list-style-type: none"> <li>• If the return is being filed by a sole proprietor, it must be signed and dated by that individual.</li> <li>• If the return is being filed by a corporation, it must be signed and dated by a corporate officer authorized to sign.</li> <li>• If the return is being filed by a partnership, it must be signed and dated by a general partner.</li> </ul>																
<b>Preparer</b>	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.																