Refund Form REV 10/26

CAMPBELL COUNTY & CITIES, KENTUCKY
EMPLOYEE REFUND OF OCCUPATIONAL TAXES WITHHELD

(Instructions on Reverse--Read Carefully)

OFFICE USE ONLY
App date _____
Initial _____
Ref Amt $ _____
Ref YR _____
Loc Code _____
Acct ID _____

MAIL COMPLETED FORM TO:

Campbell County Fiscal Court ♦Occupational License Dept. ♦ P.O. Box 72958 ♦ Newport, KY 41072-0958

Please complete the following and return to the address above. All applicable sections must be completed in order to process refund request. Refunds must be requested within two (2) years of the date the overpayment was made.

Part I: Employee Information

1. Name of Refund Applicant _____
2. Mailing Address _____
3. City, State, Zip _____
4. Refund Year _____
5. Refund Amount $_____(from Line 22)
6. Social Security Number _____

Part II: Employer Information

7. Name of Employer _____
8. City of Employment _____
9. Employer's Federal ID or Soc. Sec. No.: _____
10. Employer or Business Occupational License # _____

Part III: Refund Explanation

11. Check the locality for which a refund is claimed. FILE SEPARATE FORM FOR EACH REFUND LOCALITY.
    ____ Campbell Co Sr Citizens ____ Campbell Co Mental Health ____ Campbell Co General
    ____ Alexandria ____ Cold Spring ____ Ft Thomas ____ Highland Heights ____ Southgate ____ Wilder

12. Explanation for Refund:
    _____ Paid in excess of maximum tax (MUST attach copy of W-2(s))
    _____ Overpaid due to excluded earnings (Complete Lines 13 to 22 below)
    _____ Other (Explain) _____

Part IV: Refund Calculation

Lines 13 to 22 must be completed by employees requesting refunds for work performed outside the locality checked on Line 11.

13. List ALL localities below along with the number of hours worked outside the city or locality ABOVE during the refund year. (If more than 3 localities, attach additional sheet with requested information.)

City _____ County _____ State _____ Number of Hours Worked _____
City _____ County _____ State _____ Number of Hours Worked _____
City _____ County _____ State _____ Number of Hours Worked _____

Check applicable Quarters _____ 1st Jan-Mar _____ 2nd Apr-Jun _____ 3rd Jul-Sep _____ 4th Oct-Dec

14. _____ Number of hours worked outside of Locality checked on Line 11.
15. _____ Total number of hours worked, excluding Holiday, vacation and sick days. Normal work year = 2080 hours.
16. _____ Percentage of time worked outside Locality checked on Line 11 -- divide Line 14 by Line 15.
17. _____ Total gross wages including deferred compensation per W-2 Form (Generally Box 18, but could be greater if jurisdiction's wage cap has been met)
18. _____ Total wages earned outside Locality on Line 11 -- multiply Line 16 X Line 17.
19. _____ Local taxable wages -- Subtract Line 17 – Line 18.
20. _____ Occupational tax due – multiply Line 19 X applicable rate -- see Rate Table.
21. _____ Amount of tax withheld per W-2 Form or year to date payroll stub -- submit copy with this form.
22. _____ Amount of refund requested – if Line 21 is greater than Line 20, subtract Line 21 – Line 20

I hereby certify that the statements made herein and on supporting schedules are true and correct to the best of my knowledge.

EMPLOYEE SIGNATURE Date

Printed name of employee

Home Telephone Work Telephone

I hereby certify that the statements made herein and on supporting schedules are true and correct to the best of my knowledge. (Not required for taxes withheld on compensation over the maximum limit from 2 or more employers)

EMPLOYER'S AUTHORIZED SIGNATURE Date

Printed Name Title

Telephone

- All refund checks will be mailed to the street address provided in Lines 2 and 3 above.
- A 1099 G form will be issued to all employees at the end of the tax year on any refund over $10.00 dollars.
- A copy of Form W-2 or year to date payroll check stub must be submitted with this application.
- Statements for out of county/city work should be taken from daily logs or calendars/schedules that this agency reserves the right to audit .

INSTRUCTIONS FOR EMPLOYEE REFUND OF OCCUPATIONAL TAXES WITHHELD

GENERAL INSTRUCTIONS:
Refund procedures have changed. We require the number of hours worked to be reported. The normal work year is 2080 hours. We do realize that many jobs require overtime and the overtime rate differs from the regular hourly rate. In this case, the employee may need to complete a different formula using the overtime rate. It is IMPERATIVE that the refund application be completed as required in the instructions below. If it is completed incorrectly, it will be returned to the applicant, which will delay the refund.

FOR PAYROLL WITHHOLDING REFUND APPLICATIONS:
The employee can complete the application, but the EMPLOYER must sign the refund application and verify that all information on the document is correct. THE REFUND CHECK WILL BE MAILED DIRECTLY TO THE EMPLOYEE AT THE ADDRESS PROVIDED ON THE APPLICATION. If the address is incorrect, the check will be returned to our agency. The employee is required to complete the appropriate areas on the request and sign the form or the request will not be honored. It takes approximately 6 to 8 weeks to process refund requests.

REQUIRED INFORMATION NEEDED FOR PAYROLL WITHHOLDING REFUND REQUESTS:
- Separate application for each employee for each year and each locality involved.
- Copy of W-2 issued for each year and each locality involved. If the W-2 is not available, a copy of the last check stub with year to date totals will suffice. Current year withholding must also be verified. A computer printout from payroll office will also suffice.
- Signature by EMPLOYEE AND EMPLOYER.

INSTRUCTIONS FOR PREPARATION OF REFUND APPLICATION:
LINE 1. Enter name of Refund Applicant.
LINE 2. Enter mailing address of Refund Applicant.
LINE 3. Enter city, state and zip code for Line 2 address.
LINE 4. Enter tax year for refund.
LINE 5. Enter refund amount, as calculated on Line 22 (YOU MAY ROUND TO WHOLE DOLLARS).
LINE 6. Enter applicant Social Security Number
LINE 7. Enter name of employer
LINE 8. Enter applicant city of employment
LINE 9. Enter employer's Federal ID number or Social Security Number
LINE 10. Employer or Business Occupational License Account Number.
LINE 11. Check locality for which refund is claimed. YOU MUST SUBMIT A SEPARATE FORM FOR EACH REFUND LOCALITY.
LINE 12. Check the appropriate item that describes the reason a refund is claimed

Lines 13 to 22 must be completed by employees requesting refunds for work performed outside the locality checked on Line 11.
LINE 13. List all localities with the number of hours worked. Check ALL applicable Quarters for which any portion of refund was withheld.
LINE 14. Enter number of hours worked outside of Locality checked on Line 11.
LINE 15. Enter total number of hours worked excluding Holiday, vacation and sick days. Normal work year = 2080 hours.
LINE 16. Enter percent of time worked outside Locality checked on Line 11 -- divide Line 14 by Line 15.
LINE 17. Enter total gross wages including deferred compensation per W-2 Form. Generally, this amount is total compensation before deductions and is reflected in Box 18 on the W2. Could be greater if the jurisdiction's wage cap has been met.
LINE 18. Enter total wages earned outside Locality on Line 11 -- multiply Line 16 X Line 17.
LINE 19. Enter local taxable wages -- Subtract Line 17 – Line 18.
LINE 20. Enter occupational tax due – multiply Line 19 X applicable rate -- see Tax Rate Table (available on website www.campbellcountyky.gov or by calling office)
LINE 21. Enter amount of tax withheld per W-2 Form or year to date payroll stub -- submit copy with application.
LINE 22. Enter amount of refund requested – if Line 21 is greater than Line 20, subtract Line 21 – Line 20

IMPORTANT:
EMPLOYEE SIGNATURE: Must be provided
EMPLOYER'S AUTHORIZED SIGNATURE: Person signing must be in a position of authority for payroll such as corporate officer, chief accountant or payroll manager and must certify that the information provided is true and correct.

TAX RATE TABLES

FOR TAX YEAR WAGE "CAPS" AND MAXIMUM TAX REFER TO TAX TABLES ON WEBSITE www.campbellcountyky.gov

For assistance, contact Campbell County Fiscal Court, Occupational License Dept., 1098 Monmouth St., Newport, Kentucky, Phone: 859-292-3884. Hours: Mon. to Fri. 8:30 a.m. - 4:30 p.m. Website:www.campbellcountyky.gov