City of Frankfort
Finance Department
315 W. Second Street
P.O. Box 697
Frankfort, KY 40602
(502)875-8500

APPLICATION FOR REFUND OF WITHHOLDING OCCUPATIONAL TAXES

Part. I: GENERAL INFORMATION

1. EMPLOYEE NAME:_____
        Last,   First,   Middle Initial

2. S.S. # _____

3. MAILING ADDRESS: _____

4. OFFICE PHONE ( ) _____

5. HOME PHONE ( ) _____

        City   State Zip

6. EMAIL ADDRESS: _____

7. EMPLOYER'S NAME : _____

8. CITY ACCT # : _____

9. ADDRESS: _____

10. FEDERAL ID : _____

        City   State   Zip

11. OWNER / MGR: _____
        Last,   First,   Middle Initial

12. OFFICE PHONE ( ) _____

13. PAYROLL SUPERVISOR: _____

14. OFFICE PHONE ( ) _____

Part. II: EXPLANATION

15. State here (in narrative form) all facts and circumstances surrounding the request for a refund of Frankfort, Kentucky Occupational Tax inappropriately withheld from your wages or paid by you: (ATTACH DOCUMENTATION)

16. Has the situation been corrected with your Payroll Department?   _____ Yes _____ No

17. Please read the information on the back of this application which explains the City's refund policy as set forth in the City Ordinance.

PART III: REFUND REQUEST

16. Period From _____ To _____

17. Gross Wages, Compensations & Other Employee Earnings **(Box 18 on W2)**. If local wages are not on W2, divide local Income Tax paid by 1.95% for total.

17. _____

18. Total Number of Days Employed During the Year

18. _____260_____

19. Number of Days from Line 18 Employed Inside the City

19. _____

20. Days Employed Inside the City as a Percentage (Line 19 Divided by Line 18)

20. _____

21. Earnings Subject to Occupational Tax (Line 20 x Line 17)

21. _____

22. Occupational Tax Due – **1.95%** of Line 21

22. _____

23. Total City Occupational License Fee Withheld **(Box 19 on W2)**

23. _____

24. Enter Refund Due. Subtract Line 22 from Line 23

24. _____

25. If you claim the overpayment is due on tax withheld on wages earned by you for work performed outside the City of Frankfort, please complete Schedule A and Attachment B and have your employer verify the information supplied therein.

PART IV: CERTIFICATION

26. I, _____, do hereby certify that the information contained in the
                (Employee's Name)

above application for refund of overpayment of Occupational Tax, and in all schedules and documentation

submitted herewith, is true.

_____
(Employee Signature)

State of Kentucky

County of _____

Subscribed and sworn to before me by _____ this _____ day

of _____, 20_____

_____
(Notary Public)

My Commission Expires: _____

PART V: DOCUMENTATION FOR REFUND

Documentation required for refund of Occupational Tax withheld on compensation earned for work performed outside of the City of Frankfort.

Name of Employee Claiming Refund: _____

PLEASE SEE ATTACHMENT A TO REPORT DAYS WORKED OUT OF THE CITY.

Total number of days employed during entire period _____, less number of days claimed as

employment outside the City _____, equals number of days employed inside the City _____ /.

(Must agree with Line 19).

VERIFICATION

I, _____, state I am _____ of
       (Name)   (Title)

_____Company, that _____
    (Employer's Name)   (Employee Claiming Refund)

is an employee of such company, and that I have reviewed the above information supplied by the

employee and that it is true and correct to the best of my knowledge and belief.

_____
                    Signature

State of Kentucky

County of _____

Subscribed and sworn to before me by _____ this _____ day

of _____, 20_____

_____
                  (Notary Public)

My Commission Expires: _____

REFUNDS

Every person employed within the City of Frankfort shall pay to the City an Occupational Tax equal to 1.95% of all compensation received for work performed within the City as measured by all wages. Salaries, other compensation, and any and all income derived from approved leave, including but not limited to vacation pay, sick leave pay, military leave pay, personal days, holidays, annual leave and other approved leave, as reported for the applicable year on Form W-2, wages and tax statement. A non-resident employee working within the city limits is subject to the withholding.

Those taxpayers employed inside the city limits whose job requires them to work outside the city limits are eligible to have refunded any amounts withheld by his or her employer and paid to the City as license fee on compensation derived for days in which the employee worked EXCLUSIVELY outside of the City subject to the following requirements:

1. Applications for occupational tax refund must be made on forms provided by the Finance Department. The informations provided therein by the employee must be sworn to by the employee and verified under oath by his or her employer.

2. The application must be accompanied by a copy of the employee's W-2 for the calendar year for which a refund is sought. The statute of limitations is a two year period.

3. Processing will begin after February 15. Please allow 6-8 weeks for processing.

Vacation & Comp. time are not eligible for refund

Schedule A   **City of Frankfort**   **Date and Location Table**

Please list each location/community worked out of Frankfort in block assigned for each day

(less than 5 hours is considered a half day)

Date	January	February	March	April	May	June
1						
2						
3						
4						
5						
6						
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11						
12						
13						
14						
15						
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25						
26						
27						
28						
29						
30						
31						

Name _____   **Address** _____

Revised 03/04/11

Please include job related specifics for out of state refund requests

Vacation & Comp. time are not eligible for refund

Schedule A   **City of Frankfort**   **Date and Location Table**

Please list each location/community worked out of Frankfort in block assigned for each day
(less than 5 hours is considered a half day)

Date	July	August	September	October	November	December
1						
2						
3						
4						
5						
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13						
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24						
25						
26						
27						
28						
29						
30						
31						

Name _____   **Address** _____

Revised 03/04/11

Please include job related specifics for out of state refund requests

ATTACHMENT B
City of Frankfort
Wage/Earnings Allocation Table

#	Community Name a	# of Days in Community b	% of Time in Community c	Annual Wages d	Wage Allocation % of Time x Wages cxd=e	Tax Rate f	Occupational Tax exf=g
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	Frankfort						
21	Grand Total	260					

Instructions:

1) List the Community name where the work/training was performed in column a.

2) Total the days work/training was performed by Community in column b.

3) Calculate the % of Days worked/trained in the Community and place that number
in column c (Divide the number of days you worked/trained in the Community by the total days
worked/trained annually in column c line 21).

4) Place total annual wages from your W2 in Column d.

5) Multiply % of time in column c by total wages in column d and place amount in column e.

6) Place community tax rate in column f (See Kentucky Community Tax Rate Chart).   +

7) Multiply wages in column e by tax rate in column f and place number in column g.

8) Refund for out of state trips must include job related purpose or specifics.