**CITY OF SHIVELY**
**APPLICATION FOR EMPLOYEE REFUND OF OCCUPATIONAL TAXES WITHHELD**
**3920 DIXIE HIGHWAY**
**SHIVELY, KY 40216**
**OFFICE (502) 449-5000 FAX (502) 449-5004**

**PART I: (Please Print)**

Employer's Name: _____

Employer's Federal ID #: _____

Employer's Shively TaxPayer (4 digit) Acct #: _____

**PART II:**

Refund Requested for Year: _____ Employee's SSN#: _____

Employee's Name: _____ Phone #: _____

Street Address (include city, state & zip code): _____

Employee's Job Description: _____

**PART III: (This section must be completed to request a refund for work performed outside of Shively)**

Quarters Involved in Overpayment: 1st 2nd 3rd 4th

*(select applicable quarters)* Jan – March April – June July – Sept Oct – Dec

Line 1 _____ Number of Hours Worked Outside Shively

Line 2 _____ Total Number of Hours Worked (*excluding holiday, vacation, and sick days) [normal work year = 2,080 hours]*

Line 3 _____ Percentage of Time Worked Outside Shively (*divide line 1 by line 2*)**

***Maximum refund 90% (1872 hours).*

Line 4 _____ Total Gross Wages (*including deferred compensation*) per W2 Form

Line 5 _____ Total Wages Earned Outside Shively (*multiply line 3 by line 4*)

Line 6 _____ Local Taxable Wages (*line 4 – line 5*)

Line 7 _____ Occupational Tax Due (*multiply line 6 by applicable tax rate 1.50%*)

Line 8 _____ Amount of Tax Withheld per W2 Form or Year to Date Payroll Check Stub (*copy required*)

Line 9 _____ Amount of Refund Requested (*subtract line 7 from Line 8*)

**PART IV: (Explanation for Refund)**

Quarters Involved in Overpayment: 1st 2nd 3rd 4th
*(select applicable quarters)* Jan – March April – June July – Sept Oct – Dec

1. _____ Occupational Taxes Withheld at a Higher Rate Than 1.50%

2. _____ Other (*must provide detailed explanation*) _____

If you are requesting a refund as a result of one of the items described on Lines 1-2, please enter the amount of refund you are requesting: $ _____

**PART V: (CERTIFICATION)**

I hereby certify that the above information is true and correct.

Employee Signature: _____ Date: _____

Corporate Office Signature: _____ Date: _____

Subscribed and sworn to before me this _____ day of _____, 20_____,

by _____.

My Commission Expires: _____

Notary Public, State at Large, _____

- All refund checks will be mailed to the street address provided in Part II.
- A copy of form W2 or year to date payroll check stub must be submitted with this application.

  Statements for out of town work should be taken from daily logs or calendar/schedules that this agency reserves the right to audit in case of discrepancies.

***NOTICE: If an employer did not remit the taxes and/or quarterly employee withholding tax return for the period(s) of the refund, the City of Shively will notify you that no refund will be issued due to your employer's failure to remit payment of taxes and/or failure to file the quarterly employee withholding tax return. Contact your employer to resolve this problem.***

**GENERAL INSTRUCTIONS FOR WITHHOLDING TAX REFUND**
It is imperative that the refund application be completed as required in the instructions below. If it is not correctly completed, correspondence will be mailed to either the employee or employer, which will delay the refund.

**THERE IS A ONE-YEAR STATUTE OF LIMITATIONS** within which a refund request must be submitted to the City of Shively. The refund request must be postmarked within one year from the date of the Annual Reconciliation (form SWM3) and W2 data is due. The Annual Reconciliation and W2 data is due before January 31.

**GENERAL INFORMATION:**
The application can be completed by the employee but must also be signed by the employer, verifying that all of the information on the document is correct. The refund check will be mailed directly to the employee at the address provided on the application. It takes approximately six to eight weeks to process all refund requests.

**REQUIRED INFORMATION NEEDED FOR THE REFUND REQUEST:**

- Separate Application for Each Employee
- Copy of W2 Issued for Each Year Involved (If the W2 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 the payroll office will suffice.
- Signed by Employee and Employer

**INSTRUCTIONS FOR PREPARATION OR REFUND APPLICATION**
**PART I:** Enter the employer's legal name, federal identification number or SSN, and the Shively account number.

**PART II:** Enter the year for which the refund is requested. Enter the employee's name, address, city, state, zip and employee's SSN (*required*). The check will be mailed to the address provided in this area. Provide a brief job description.

**PART III:** This section must be completed by anyone requesting a refund for out of town work. NOTE: In computing the refund request, gross wages (*line 4, part III*) should include other compensation including non-cash fringe benefits, deferred compensation and insurance over $50,000.

Line 1: List the total number of hours worked outside Shively. This must be at least 10% of your work time, translated in work hours; at least 208 hours based on 2080 hours worked per year. This is excluding vacation, sick and holidays.
Line 2: List the total number of hours worked per year. This number may vary based on overtime.
Line 3: List the percentage of time worked outside Shively. (*divide line 1 by line 2*)
Line 4: List the total gross wages per W2. (*including deferred compensation; should be based on Medicare Wages on the W2*)
Line 5: List the total amount of wages earned outside of Shively. (*multiply line 3 by line 4*)
Line 6: List the wages subject to occupational tax. (*subtract line 5 from line 4*)
Line 7: Compute the occupational taxes due per wages listed on line 6. (*applicable tax rate = 1.50%*)
Line 8: List the total taxes withheld. (*per W2 for the City of Shively*)
Line 9: Total refund due (*subtract line 7 from line 8*)

If any of the above information is not provided, contains a calculation error, or does not tie back to the W2 form, the refund will be delayed.

**PART IV:** This section must be completed on what type of refund is being requested. The quarters for which the refund is being requested must be provided.

**PART V:** The employee and employer must provide a signature in order for the refund application to be processed.

**CERTIFICATION SIGNATURE**
The person signing these forms must be in a positon of authority (*corporate officer, chief accountant or head of payroll*) and must certify that the information provided on this statement is true and correct. The signature must also be notarized.

Please contact the City of Shively at 502-449-5000 if you have any questions.