

2018 EMPLOYEE REFUND REQUEST INSTRUCTIONS

General Information

The **Employee** and **Employer** must provide a signature for the refund application to be processed. The person signing this form for the Employer must be in a position of authority and must certify that the information provided in this statement is true and correct.

Form 0806, Application for employee refund must be submitted with original signatures and dated. No photocopied signatures will be accepted. Also, W-2 forms submitted must show federal taxable, social security and Medicare wages (not just local wages) and the payroll taxes withheld.

The due date for employer payroll information is February 28, 2019. Therefore, to allow adequate verification of payroll amounts, refund processing will begin after April 1, 2019. Please allow 6-8 weeks for processing.

Failure to complete any or all parts of Form 0806 will delay the processing of your refund and may result in your refund application being returned to you.

There is a two-year statute of limitations within which a refund request must be submitted to the Boone County Occupational License office. The refund request must be postmarked within two years from the date the Annual Reconciliation and W2 data are due.

The refund check will be mailed directly to the employee at the address provided on the refund application. A 1099-G form will be issued to all employees at the end of the tax year for any refund over ten dollars (\$10.00).

If an employer did not remit the taxes and/or quarterly employee withholding returns for the tax year of the refund, The Boone County Occupational tax department 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 returns. Please contact your employer to resolve this problem.

If the W2 information provided to Boone County by your employer does not match the W2 information provided with the refund application we will notify both you and the employer that no refund will be issued until the discrepancy in the information is resolved. ***Please contact your employer to resolve this problem.***

Required Information needed for the refund request

- Separate application for each employee for each year involved.
- Copy of W2 issued for each year involved.
- Signature of employee verifying that all information on the document is correct.
- Notarized signature of employer verifying that all information on the document is correct.

Instructions for preparation of employee refund application

Part I. Check the appropriate explanation line for the refund reason.

Part II. Enter employer's legal name, federal identification number or social security number, and Boone County account number.

Part III. Enter the year for which the refund request is submitted and the amount of the refund request (from Part III line 16). Enter the employee's name, daytime phone number, address, city, state, zip code, and the employee's social security number (required). The check will be mailed to the address provided in this area. Provide a brief job description for the employee.

Part IV. This section must be completed by anyone requesting a refund of out of town work. In computing the refund request, gross wages should include other compensation (including, but not limited to, non cash fringe benefits, deferred compensation, and insurance over \$50,000).

Please list the name of the County/City/State that you worked in and the number of hours in each location. You may attach a separate sheet if necessary.

Line 1. Enter the total number of hours worked outside Boone County, Kentucky.

Line 2. Enter the total number of hours worked per year (For example: 40 hours x 52 weeks= 2080 hours worked per year). This number may vary based on overtime. Total hours worked per year should include vacation, sick, and holidays.

Line 3. Divide Line 1 by line 2 to compute the percentage of time worked outside Boone County, Kentucky. If your hours worked are less than 5% you are not entitled to a refund. (For example: 2080 hours worked per year X 5% = 104 hours worked per year)

Line 4. Enter the total Gross Wages per the W2 Form (including deferred compensation).

Line 5. Multiply Line 3 by Line 4 to compute the total amount of wages earned outside Boone County, Kentucky.

Line 6. Subtract Line 5 from Line 4 to compute the wages subject to the Boone County occupational tax.

Line 7. Multiply Line 6 by $\frac{1}{2}$ of 1% (.005)

Line 8. Enter the total taxes withheld per your W2 form. This should only include the taxes withheld for the Boone County School Board Tax. (Do not include any other jurisdiction)

Line 9. Subtract Line 7 from Line 8 to compute the refund due for the Boone County School Board Tax.

Line 10. Multiply Line 6 by $\frac{8}{10}$ of 1% (.008). If the amount is \$481.89 or greater enter \$481.89, if less, enter the actual amount.

Line 11. Enter the total taxes withheld per your W2 form. This should only include the taxes withheld for the Boone County Ordinance Tax. (Do not include any other jurisdiction)

Line 12. Subtract Line 10 from Line 11 to compute the refund due for the Boone County Ordinance Tax.

Line 13. Multiply Line 6 by 15/100 of 1% (.0015). If the amount is \$25.00 or greater enter \$25.00 if less, enter the actual amount.

Line 14. Enter the total taxes withheld per your W2 form. This should only include the taxes withheld for the Boone County Mental Health Tax. (Do not include any other jurisdiction).

Line 15. Subtract Line 13 from Line 14 to compute the refund due for the Boone County Mental Health Tax.

Line 16. Add lines 9, 12, and 15 together for the total refund amount. Transfer this amount to Part III.

Part V. Non Residency. If you are a non- resident claiming a refund, you must complete the applicable statement to obtain your refund. If you were only a part year resident please enter the date range of non-residency.

Part VI and VII. Signature Certifications. The employee and employer must provide an original signature for the refund application to be processed. The person signing this form for the employer must be in a position of authority (corporate officer, chief accountant, or head of payroll) and must certify that the information provided on this statement is true and correct. We must be able to contact this individual. The employer's authorized signature must also be notarized. If you are requesting a refund due to multiple employers you do not need to have the employer's certifications.

If you need additional information or help in preparing the refund application, please contact the Boone County Occupational Tax Office at 859-334-2144, or e-mail us at occlicense@boonecountyky.org, or visit our office at 2950 Washington Street, Burlington, KY 41005.