

# CITY OF COVINGTON, KENTUCKY

**FORM OL-1**

## APPLICATION FOR REFUND OF EMPLOYEE LICENSE FEE WITHHELD OR ADDITIONAL LICENSE FEE DUE

Tax Year \_\_\_\_\_

www.covingtonky.com

(859)292-2183

fax (859)292-2131

**RETURN TO:** City of Covington, Finance Department, 638 Madison Ave., Covington, KY 41011

- A) Is this return a  Request for Refund or  Additional Amount Due?
- B) If this return is a Request for Refund, indicate the reason.  Taxes withheld on compensation over the maximum limit.  
 Covington taxes withheld on compensation earned outside of Covington. (Complete PART III)  Taxes withheld at wrong tax rate.
- C) If this return is filed because of an Additional Amount Due, indicate the reason.  Taxes withheld at wrong tax rate.  
 Employer failed to withhold taxes.  Compensation earned within Covington, but taxes paid to another locality

**\*\*\*IMPORTANT\*\*\* ATTACH COPY OF FEDERAL W-2 FORM \*\*\*IMPORTANT\*\*\*****PART I: EMPLOYEE INFORMATION**

Applicant Name: \_\_\_\_\_  
Home Address: \_\_\_\_\_  
City, State, & ZIP Code: \_\_\_\_\_  
SS#: \_\_\_\_\_ Telephone #: \_\_\_\_\_

**PART II: EMPLOYER INFORMATION**

Employer Business Name: \_\_\_\_\_  
Business Location: \_\_\_\_\_  
City, State, & ZIP Code: \_\_\_\_\_  
Employer FEIN: \_\_\_\_\_

**PART IV: FEE COMPUTATION**

- |  |     |
|--|-----|
| 1) Total Number of days worked outside of Covington (See Part III)                               |     |
| 2) Total Number of days worked (Per Year)  | 260 |
| 3) Percentage of time worked outside Covington (Divide line 1 by line 2)                         |     |
| 4) Total <b>GROSS</b> compensation per Federal W-2 Form (usually box 5, medicare wages and tips) |     |
| 5) Total gross wages earned outside Covington (Multiply Line 4 by line 3)                        |     |
| 6) Covington Taxable Compensation (Subtract line 5 from line 4)                                  |     |
| 7) Covington Tax Due (Multiply Line 6 by 2.5%)   |     |
| 8) FICA Wage Limit   |     |
| 9) Maximum Covington Tax Due (Multiply line 8 by 2.5%)   |     |
| 10) Tax Due (Enter the smaller amount of Line 7 or Line 9)                                       |     |
| 11) Amount of Covington tax withheld per Federal W-2 Form  |     |
| 12) Balance (Subtract Line 10 from Line 11)  |     |
- Refund  
 Amount Due

**EMPLOYEE SIGNATURE** - I authorize the City of Covington upon request, to furnish the Tax Administrator for my city of residence or employment a copy of this refund document.

I further authorize the City of Covington to notify any city noted on Part III of any time worked in that municipality.

I hereby certify, under penalty of perjury, that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my knowledge, and that a tax credit has not previously been claimed or received for the period covered by this claim from another municipality.

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

**EMPLOYER'S CERTIFICATION (To be completed by Employer)**

The above named employee has claimed a refund of Covington withholding tax as indicated in (B) above. Your signature below verifies the following:

- The employee's claim for a refund of Covington tax is based upon your knowledge of the employee's records and/or your knowledge of the employee's work location(s).
- The information used by the employee to calculate the refund is correct based upon actual withholding records or upon facts determined to be reasonably accurate by you.

Employer \_\_\_\_\_ Fed. ID No. \_\_\_\_\_  
Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
(Employer's Signature or Authorized Representative)

Printed Name \_\_\_\_\_ Phone \_\_\_\_\_

If you have any questions regarding this form, you may contact our office at 859-292-2187

**Work at Home Refund**

1. A notarized letter from the employer that the employer allows the employee to work at home and that it is either required by the employer or that the employer benefits from the employee working from their residence must be provided. If working at home is simply a benefit or preference to the employee, the time will not qualify for a refund.
2. The schedule of days worked at home must be a regularly scheduled period of time as approved and determined by the employer. The occasional day or sporadic periods of time worked at home will not qualify for days worked outside of Covington for purposes of a refund.
3. The city, location, or municipality noted as the residence of the employee where the employee claims to perform work from the residence will be notified that the employee has filed for or will receive a refund for the period of time spent in the listed city, location, or municipality. The applicant for refund will be required to execute a form agreeing to the notification of refund to the listed municipality.

**PART III**

**ITINERARY OF DAYS WORKED OUTSIDE OF THE CITY OF COVINGTON**

Please list individual dates and locations in chronological order with at detailed description of work performed.  
(Copy if additional sheets are needed)

DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

*DETAILED DESCRIPTION OF WORK PERFORMED:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

*DETAILED DESCRIPTION OF WORK PERFORMED:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

*DETAILED DESCRIPTION OF WORK PERFORMED:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE(S): \_\_\_\_\_ LOCATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE/COUNTRY: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

*DETAILED DESCRIPTION OF WORK PERFORMED:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL DAYS** \_\_\_\_\_