

GENERAL INFORMATION

The **ANNUAL INDIVIDUAL EMPLOYEE RETURN** is required to be filed by any employee, who during the calendar year, failed to remit through employer withholding or other payment means, the correct amount of Occupational License Fee due to the City of Owensboro and/or Daviess County Fiscal Court. For purposes of calculating the Occupational License Fee due, compensation earned by an employee as a result of **time spent** providing services within the corporate city limits of Owensboro shall be considered when determining the Occupational License Fee due the City of Owensboro. Compensation earned by an employee as a result of **time spent** providing services within Daviess County, occurring outside the corporate city limits of Owensboro, shall be considered when determining the Occupational License Fee due Daviess County. If it is impossible to apportion the employee earnings on **time spent** because of the peculiar nature of the services of the employee, or of the unusual basis of compensation, apportionment shall be made for both the City of Owensboro and/or Daviess County in accordance with the facts. With respect to an employee who determines that compensation cannot be accurately measured by **time spent**, such employee shall furnish with the Individual Employee Return a detailed statement of the facts providing a clear and concise explanation of the circumstances under which compensation is paid to the employee. **For any underpayment of license fee by the employee, this return must be filed and the fee paid by the 15th day of the fourth month following the end of the calendar year for which the additional license fee is due. After that date applicable penalty and interest will be assessed.**

THERE IS A TWO-YEAR STATUTE OF LIMITATIONS within which a request for refund must be submitted to the City of Owensboro and/or Daviess County. A refund request made by an employee who has compensation attributable to activities outside either jurisdiction, but whose employer has withheld and remitted the occupational license fee to the jurisdiction(s), must be postmarked within 2 years of the 15th day of the fourth month following the end of the calendar year for which a refund is due.

ANY REFUND OF OCCUPATIONAL LICENSE FEE DUE THE EMPLOYEE WILL BE MAILED DIRECTLY TO THE EMPLOYER at the last known address, unless there is submitted with the return a signed request from the employer to mail the refund directly to the employee. The employee must complete the appropriate parts of the return and both the employee and employer must sign the form or any request for refund will not be honored. A 1099-G form will be issued to all employees at the end of the tax year on any refund over ten dollars (\$10.00) that is mailed directly to the employee.

REQUIRED INFORMATION NEEDED FOR A REFUND TO BE ISSUED

- Separate return for each employee for each year involved.
- If employee is due a refund as a result of working for more than one employer, a separate return must be completed by the employee to claim the refund for each employer who incorrectly withheld the license fee.
- Copy of the applicable W-2(s) must be attached to each return filed.
- Copy of final pay stub for the year.
- Signature of employee verifying that all information on the document is correct.
- Signature of employer verifying that all information is correct.

INSTRUCTIONS FOR COMPLETION OF THE ANNUAL INDIVIDUAL EMPLOYEE RETURN

Line 1 Enter the Total Gross Wages per the Medicare Wage box of W-2(s), including deferred compensation, Section 125 "Cafeteria Plan Benefits," and other subject benefits not included in the Medicare Wage box.

Note: The employee filing a return for the City of Owensboro should be aware that Section 125 "Cafeteria Plan Benefits" only became subject to the City of Owensboro Occupational License Fee effective with employee compensations paid on or after July 1, 2005.

Line 2 Enter the total hours/days worked everywhere during the year to earn the compensation reported on Line 1. (For example: 40 hours x 52 weeks = 2,080 hours worked per year. This number may vary based on overtime or due to working more or less than a standard five day work week. Total hours/days worked per year should exclude vacation, sick and holiday benefits.

Line 3 City of Owensboro:

Enter the total hours/days worked in the City of Owensboro during the year. Total hours/days worked in the City of Owensboro should exclude vacation, sick and holiday benefits. **Failure to complete any and all parts Form 200-VO will delay the processing of your refund.**

Daviess County:

Enter the total hours/days worked in Daviess County, outside the City of Owensboro, during the year. Total hours worked in Daviess County should exclude vacation, sick and holiday benefits. **Note:** An employee filing a return specifically for the year ending 12/31/05 is only subject to the provisions of the Daviess County Occupational tax beginning 07/01/05. In determining the total hours/days worked in Daviess County during the year, the filer should calculate the hours/days worked in Daviess County only for the time period 07/01/05 through 12/31/05. **Failure to complete any and all parts of Form 200-VD will delay the processing of your refund.**

Line 4 Enter the percentage of hours worked as applicable. (Line 3 divided by Line 2)

Line 5 Calculate the compensation subject to license fee. (Multiply Line 4 by Line 1).

Line 6 Applicable occupational license fee rate for jurisdiction.

CITY OF OWENSBORO SEE TABLE / DAVIESS COUNTY .35%

YEAR	RATE
2014	1.33%
2015	1.36% (split rate)
2016	1.39%
2017	1.59% (split rate)
2018	1.78%

Line 7 Calculate the occupational license fee due. (Multiply Line 6 by Line 5)

Line 8 Applicable jurisdiction(s) license fee paid or withheld as shown on W-2(s).

Line 9 If Line 8 is greater than Line 7, enter the difference as **Refund**.

Line 10 City of Owensboro:

Enter any amount of the refund from Line 9 to be applied against Daviess County Occupational License Fee Due on the current year Individual Employee Return. **Also enter this amount on Line 13 of the current year Daviess County Individual Employee Return.**

Daviess County:

Enter any amount of the refund from Line 9 to be applied against City of Owensboro Occupational License Fee Due on the current year Individual Employee Return. **Also enter this amount on Line 13 of the current year City of Owensboro Individual Employee Return.**

Line 11 Enter the adjusted refund. (Line 9 minus Line 10).

Line 12 If Line 7 is greater than Line 8, enter the difference as **License Fee Due**.

Line 13 City of Owensboro:

Enter the amount of Daviess County License Fee Overpayment from Line 10 of the Daviess County Individual Employee Return to be credited against the City of Owensboro license fee due on Line 12.

Daviess County:

Enter the amount of City of Owensboro License Fee Overpayment from Line 10 of the City of Owensboro Individual Employee Return to be credited against the Daviess County License Fee due on Line 12.

Line 14 Adjusted License Fee Due. (Line 12 minus Line 13)

Line 15 Applicable percentage of penalty multiplied by Line 14. Any employee who fails to file and/or pay any underpayment of license fee due by the 15th day of the fourth month following the close of a calendar year, shall pay penalty at the rate of 5% per calendar month, not to exceed 25% of the total license fee due, however penalty will always be a minimum of \$25.

Line 16 Applicable percentage of interest multiplied by Line 14. Any employee who fails to pay the license fee due by the 15th day of the fourth month following the close of a calendar year, shall pay interest at the rate of 1% per calendar month or fraction thereof, of any license fee due.

Line 17 Total License Fee Due. (Add Lines 14, 15 and 16)