

OFFICE USE ONLY

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ACCT# \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 INITIALS DATE

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

 INITIALS DATE

**2015**

**Form 211-22**

**APPLICATION FOR REFUND**

|  |
| --- |
| **\*\*\*\*REFUND PROCESSING WILL BEGIN AFTER MARCH 15, 2016\*\*\*\***  Please allow 6-8 weeks for processing |

APPLICANT’S SOCIAL SECURITY NO. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ EMPLOYED BY\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

NAME\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ADDRESS \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ADDRESS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

**DAYTIME TELEPHONE NO.** (\_\_\_\_\_\_\_\_\_\_)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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| --- | --- | --- | --- |
|  | **(INSTRUCTIONS ON BACK)** |  | **FOR OFFICE USE ONLY** |
| 1. | **TOTAL 2015 GROSS COMPENSATION, BEFORE ANY PRETAX DEDUCTIONS**Attach W-2 (s) **and** any year end earnings summary statements reporting all wages and local license fee withholding...................................................................  |  |  |
| 2. | **JOB RELATED EXPENSES**......(See instructions).......................................................... |  |  |
| 3. | **BALANCE** (Deduct Line 2 from Line 1)............................................................................ |  |  |
| 4. | **WAGES EARNED OUTSIDE OF FAYETTE COUNTY**...(Complete Form 211-T)....For all refunds other than age 65 or over you **must** complete **all** parts of Form 211-T…  |  |  |
| 5. | **ADJUSTED GROSS COMPENSATION** (Deduct Line 4 from Line 3)............................. |  |  |
| 6. | **IF YOU ARE 65 OR OVER DEDUCT $3,000**.(**DATE OF BIRTH - \_\_\_\_\_ - \_\_\_\_\_- \_\_\_\_**)... |  |  |
| 7. | **COMPENSATION SUBJECT TO LICENSE FEE** (Deduct Line 6 from Line 5)............... |  |  |
| 8. | **LICENSE FEE WITHHELD FOR THE URBAN COUNTY GOVERNMENT**................... |  |  |
| 9. | **LICENSE FEE DUE** (Multiply Line 7 by 2.25%)................................................................ |  |  |
| 10. | **AMOUNT TO BE REFUNDED** (Deduct Line 9 from Line 8).......................................... |  |  |

Please allow **6-8 weeks** for processing.

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

I HEREBY **CERTIFY** THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

 **RETURN MUST**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **BE SIGNED** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SIGNATURE OF INDIVIDUAL PREPARING RETURN SIGNATURE OF APPLICANT DATE

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

AUTHORIZED EMPLOYER SIGNATURE CERTIFYING INFORMATION IS CORRECT PRINTED NAME

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

TITLE PHONE NUMBER DATE

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

Form 211-22 (Rev. 12-2015)

2015 REFUND INSTRUCTIONS

♦♦♦♦

1. 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 on this statement is true and correct. **The applicant may not certify their own information.**
2. Form 211-22, Application for 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 2.25% license fee withheld. **Also, attach a copy of any year end earnings summary statements.**
3. Failure to complete any or all parts of Form 211-T will delay the processing of your refund and may result in your refund application being returned to you.
* “Total Gross Compensation” includes income from salaries, wages, bonuses, severance and/or termination pay, deferred compensations and/or pension plans, cafeteria plans, etc. and amounts received for approved leave including, but not limited to, vacation, sick or holiday pay. This is generally found inbox 18 of the W-2 form.

 NOTE: If a refund is claimed for wages earned outside of Fayette County and the wages are from more than one employer, **a separate application must be completed for each employer.**

* “Job Related Expenses” (indicate the type and amount of each expense claimed on Line 2):

a) **Unreimbursed business expenses** incurred **within** the Urban County to the extent these expenses are deductible for federal income tax purposes. You must attach a copy of Federal Form 2106 and Federal Form 1040, Schedule A.

b) **Moving expenses** incurred for a job related move **into** Fayette County to the extent these expenses are deductible for federal income tax purposes. You must attach a copy of Federal Form 3903.

* For individuals 65 years of age and older, the first $3,000.00 of compensation earned in a given year is exempt**.**  The exemption is not for the $3,000.00 of compensation received from **each employer** during a given year**.**  To qualify for this exemption you must enter your date of birth in the space provided. Also, you must attach a copy of **all** Federal Form W-2s received for the year.
* If Line 10 is negative, this indicates any amount due. Contact this office for instructions on remitting the underpayment.

 **Mail return: Lexington-Fayette Urban**

**County Government**

**Division of Revenue**

 **P.O. Box 14058**

**Lexington KY 40512**

**Phone: (859) 258-3340**

**Email: Revenue@lexingtonky.gov**

**FORM 211-T**

**CALCULATION OF WAGES EARNED OUTSIDE OF FAYETTE COUNTY**

**IMPORTANT - Failure to complete any or all parts of Form 211-T will delay the processing of your refund and may result in your refund application being returned to you.**

PART I - General Information

State your name, social security number, job title, the period you were employed during the refund year and a brief explanation of all the facts and circumstances surrounding your request for a refund of the license fee.

Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Social Security # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Job Title\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period From \_\_\_\_\_/\_\_\_\_\_/ 15 To \_\_\_\_/\_\_\_\_/15

 Total number of days or hours in period \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (i.e. 1/1/15 to 12/31/15 = 365)

**Explanation of work performed outside of Fayette County**

|  |
| --- |
| PART II - Wages Earned Outside of Fayette County |
|  |  |  |
| 1. | Enter the “Total number of days **or** hours in period” from PART I................................................. |  |
|  |  |  |
| 2. | Subtract days **or** hours not worked: |  |
|  | a) Saturdays and Sundays *(not worked)……………………..* |  |  |
|  | b) Holidays (*not worked)………………………………………* |  |  |
|  | c) Sick days **or** hours (*not worked)…………….……………….*  |  |  |
|  | d) Vacation days **or** hours *(not worked)* …….……….…………. |  |  |
|  | Total days **or** hours not worked (Add Lines 2a thru 2d)……………….…………………………… |  |
|  |  |  |
| 3. | Total days **or** hours worked on this job. (Subtract Line 2 “Total” from Line 1).............................. |  |
|  |  |  |
| 4. | Complete Part III, Columns (a) thru (c). Enter total days **or** hours worked outside of Fayette County, from PART III, Column (c), Grand Total........................................................... |  |
|  |  |  |
| 5. | Divide Line 4 by Line 3. (Carry result to four decimal places.) Enter the result here.............. |  |
|  |  |  |
| 6. | Enter the amount from Line 1 of Form 211-22, Application for Refund.................................. | $ |
|  |  |  |
| 7. | Multiply Line 6 by Line 5. Enter the result here and on Line 4 of Form 211-22, Application for Refund | $ |
|  |  |  |

Form 211-T, Revised 12-2015

**FORM 211-T**

**CALCULATION OF WAGES EARNED OUTSIDE OF FAYETTE COUNTY**

PART III - Schedule of Days **or** Hours Spent Working Outside of Fayette County

If additional space is needed, use photocopies of this page. Make sure you attach all pages to the refund form.

* **Schedule must be based upon actual working time. DO NOT use commissions, mileage etc.**
* **Any time spent working (preparing reports, making business related telephone calls, etc.) from your Fayette County home or office is considered time inside Fayette County.**
* **If you worked from home in another Kentucky jurisdiction, you may owe the Occupational tax to that jurisdiction.**
* **The information contained in the application may be shared with other taxing jurisdictions.**
* **You MUST provide the location where work outside the county was performed**

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| --- | --- | --- |
| **DATE****(a)** | **LOCATION****(b)** | **DAYS** or **HOURS****(c)** |
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FORM 211-T, Revised 12-2015