

2015 REFUND INSTRUCTIONS



- ◆ 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.**
- ◆ 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.**
- ◆ 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 in box 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 (<i>not worked</i>).....	<input style="width: 100%;" type="text"/>	
b) Holidays (<i>not worked</i>).....	<input style="width: 100%;" type="text"/>	
c) Sick days or hours (<i>not worked</i>).....	<input style="width: 100%;" type="text"/>	
d) Vacation days or hours (<i>not worked</i>)	<input style="width: 100%;" type="text"/>	
Total days or hours not worked (Add Lines 2a thru 2d).....		<input style="width: 100%;" type="text"/>
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 \$

