



2016

Form 211-22

APPLICATION FOR REFUND

OFFICE USE ONLY	
VCH#	_____
% IN	_____
ACCT#	_____
INITIALS	DATE
INITIALS	DATE

******REFUND PROCESSING WILL BEGIN AFTER MARCH 15, 2017******
Please allow 6-8 weeks for processing

APPLICANT'S SOCIAL SECURITY NO. _____ EMPLOYED BY _____

NAME _____ ADDRESS _____

ADDRESS _____

DAYTIME TELEPHONE NO. (____) _____ EMAIL ADDRESS _____

(INSTRUCTIONS ON BACK)

- TOTAL 2016 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.....
- JOB RELATED EXPENSES**.....(See instructions).....
- BALANCE** (Deduct Line 2 from Line 1).....
- 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...
- ADJUSTED GROSS COMPENSATION** (Deduct Line 4 from Line 3).....
- IF YOU ARE 65 OR OVER DEDUCT \$3,000**.(DATE OF BIRTH - ____ - ____ - __)...
- COMPENSATION SUBJECT TO LICENSE FEE** (Deduct Line 6 from Line 5).....
- LICENSE FEE WITHHELD FOR THE URBAN COUNTY GOVERNMENT**.....
- LICENSE FEE DUE** (Multiply Line 7 by 2.25%).....
- AMOUNT TO BE REFUNDED** (Deduct Line 9 from Line 8).....

FOR OFFICE USE ONLY	

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 _____

2016 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 ____/____/16 To ____/____/16

Total number of days or hours in period _____
(i.e. 1/1/16 to 12/31/16 = 366)

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 \$

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**

<u>DATE</u> (a)	<u>LOCATION</u> (b)	<u>DAYS or HOURS</u> (c)

TOTAL this page	
TOTAL other pages	
GRAND TOTAL	