



LEXINGTON **2022** (Valid Until February 29, 2025)

Form 211-22

APPLICATION FOR REFUND

OFFICE USE ONLY		
SUPL'R ID: _____	VCH#: _____	
ACCT#: _____	% IN: _____	
ANALYST: _____	INITIALS _____	DATE _____
SUPRV: _____	INITIALS _____	DATE _____
DIRECTOR: _____	INITIALS _____	DATE _____

******REFUND PROCESSING WILL BEGIN ON MAY 15, 2023******
 Please allow 10-12 weeks from that date or postmark date (whichever is later) for processing

APPLICANT'S SOCIAL SECURITY NO. _____ EMPLOYED BY _____

NAME _____ ADDRESS _____

ADDRESS _____

DAYTIME TELEPHONE NO. (____) _____ EMAIL ADDRESS _____

(INSTRUCTIONS ON BACK)

- TOTAL 2022 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.....
- 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 2 from Line 1).....
- IF YOU ARE 65 OR OVER DEDUCT \$3,000.**(DATE OF BIRTH - ____ - ____ - ____).....
- COMPENSATION SUBJECT TO LICENSE FEE** (Deduct Line 4 from Line 3).....
- LICENSE FEE WITHHELD FOR THE URBAN COUNTY GOVERNMENT**.....
- LICENSE FEE DUE** (Multiply Line 5 by 2.25%).....
- AMOUNT TO BE REFUNDED** (Deduct Line 7 from Line 6).....

FOR OFFICE USE ONLY	

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 _____

***If this section is incomplete, your refund application may be delayed or returned to you.**

2022 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 signatures, dates and all locations. **No emailed applications will be accepted (*see below).** 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, including but not limited to supplying dates and locations where work was performed, will delay the processing of your refund and may result in your refund application being returned to you.

***While electronic signatures will be accepted, all information will be verified with employers.**

- ◆ Line 1 "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.**

- ◆ 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. You may not take the deduction on the Form 211-22 if you have submitted or plan to submit a Form 211-65 for the same year.
- ◆ Verification and Approval form may be used **in place of the 211-T Parts II and III only.** This form also requires the employer's signature, all locations where work was performed, and the percentages spent in each location.
- ◆ If Line 8 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.

Please note that this allocation is based upon actual working time. Therefore, you **CANNOT** calculate "Wages Earned Outside of Fayette County" using commissions, mileage, etc.

PART I - General Information

State your name, full 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 ____/____/22 To ____/____/22

Total number of days/hours in period _____
(i.e. 1/1/22 to 12/31/22 = 365)

Explanation of work performed outside of Fayette County

PART II - Wages Earned Outside of Fayette County

1. Enter the "Total number of days/hours in period" from PART I.....
2. Subtract days/hours not worked:
 - a) Saturdays and Sundays (*not worked*).....
 - b) Holidays (*not worked*).....
 - c) Sick days/hours (*not worked*).....
 - d) Vacation days/hours (*not worked*)Total days/hours not worked (Add Lines 2a thru 2d).....
3. Total days/hours worked on this job. (Subtract Line 2 "Total" from Line 1).....
4. Complete Part III, Columns (a) thru (c). Enter total days/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 2 of Form 211-22, Application for Refund \$

FORM 211-T

CALCULATION OF WAGES EARNED OUTSIDE OF FAYETTE COUNTY

PART III - Schedule of Days/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 on actual working time. **DO NOT** use commissions, mileage, etc.
- ◆ Any time spent working (preparing reports, making business related 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 this 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/HOURS</u> (c)
		TOTAL this page
		TOTAL other pages
		GRAND TOTAL



2022 VERIFICATION AND APPROVAL LETTER

EMPLOYER NAME: _____

EMPLOYER ADDRESS: _____

CITY, STATE, ZIP: _____

Please verify that your employee _____
EMPLOYEE NAME

Social Security Number: _____ - _____ - _____, worked _____ percent of time outside of Fayette County, KY, for the year of _____. The time outside Fayette County, KY was spent working in the following locations* (use additional sheets if necessary):

<u>LOCATION</u>	<u>PERCENTAGE</u>

***THIS FORM WILL NOT BE ACCEPTED WITHOUT THE LOCATIONS, PERCENTAGES LISTED AND EMPLOYER'S SIGNATURE BELOW.**

EMPLOYER SIGNATURE

TITLE

DATE