

REQUIRED INFORMATION

- Separate application needed for each tax year. If employee worked for two different employers during year, an application is needed for each employer for each tax year.
- Form must be submitted with an original signature. A copy of W-2 Form must accompany each refund request showing federal taxable, social security and Medicare wages, and local tax withheld.

INSTRUCTIONS FOR PREPARING THE REFUND APPLICATION

Section 1. Enter employee name, complete address, social security number, phone number, employer, employer's Federal ID number (will be on W-2) and employer's local account number, if known.

Section 2. Enter the year for which the refund request is submitted.

Line 1 Enter the total number of days/hours in period less Saturdays & Sundays not worked (i.e. 5 days a week X 52 weeks per year = 260 days/ 40 hours X 52 weeks per year = 2080 hours)

Line 2 Enter the total number of days/hours worked outside of Lexington, Kentucky

Line 3 Divide Line 2 by Line 1 to figure the percentage of time worked outside of Lexington, Kentucky

Line 4 Enter the total gross wages per W-2 Form before any deductions. Includes but not limited to income from salaries, wages, commissions, bonuses, severance and/or termination pay, deferred compensation and/or pension plans, cafeteria plans, vacation, sick leave and paid holidays, etc.

Line 5 Multiply Line 4 by Line 3 to figure total wages worked outside of Lexington, Kentucky

Line 6 Subtract Line 5 from Line 4 and this is the local taxable wages

Line 7 Enter the total tax withheld for schools per W-2 Form

Line 8 Multiply Line 6 by .005 to figure occupational license due

Line 9 Subtract Line 8 from Line 7. This is the amount to be refunded

Check the appropriate box under Explanation for Refund. If refund is requested for non-residency, enter current residence and how long you have lived at that residence.

Section 3. The Employee and Employer must provide a signature for the refund application to be processed. The employer signature must be a person of authority and must certify that the information provided is true and correct.

GENERAL INFORMATION

- **THERE IS A TWO-YEAR STATUTE OF LIMITATIONS** within which a refund request must be submitted to the Fayette County Public Schools. The refund request must be postmarked within two years from the due date of the Annual Reconciliation Return and W-2s and this due date is February 28.
- Please allow six to eight weeks processing time starting from March 15.
- Failure to complete any or all parts of this form will delay the processing of your refund and may result in your refund application being returned to you.

MAILING ADDRESS:

Tax Collection Office • Fayette County Public Schools • 701 East Main Street • Lexington, Kentucky 40502-1699