



BOARD OF EDUCATION OF FAYETTE COUNTY
Annual Fayette County Resident Individual License Tax Return **FORM 245-S**
2005

On salaries, wages, commissions, etc.

Questions? Contact us Monday-Friday (8:00 AM - 5:00 PM) at (859) 381-4158; 381-4156; or 381-4157 or visit us online at www.fcps.net/tax

Instructions for preparing and filing form 245-S (IND-1)

Every individual who is a Fayette County resident and whose earnings within Fayette County are from salaries, wages, commissions, or other compensation received from one or more employers in which the Fayette County Public Schools Occupational License Tax was NOT deducted, must file Form 245-S. (If the licensee has conducted a business or other activity, Net Profits (Form 228-S) must be filed.) List all earnings in connection with your employment. Earnings include salaries (vacation, holiday, annual leave and sick leave pay), wages, commissions, tips, bonuses, incentive payments, etc., whether received directly or through an agent, and whether in cash or in property for services rendered within Fayette County. Board, lodging and similar items must be included as earnings at their fair market value. An individual shall be liable for a penalty of 1% per month of the amount of such license tax past due until paid and a penalty of \$10.00 for each such failure to file a return or report or furnish any information requested under regulations by law. The foregoing penalties shall not prevent the assessment of any additional penalties or interest provided by law.

Form 245-S (Rev. 10/03)

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LICENSE TAXPAYER'S COPY

Make check or money order payable to:

Fayette County Public Schools (or FCPS)

Mail to: **Tax Collection Office**
 Fayette County Public Schools
 701 East Main Street
 Lexington, KY 40502-1699

Transaction no.

DO NOT SEND CASH IN THE MAIL

Account number	Year ending	Due date
	12/31/05	04/17/06

Indicate any name or address change below.

1. GROSS INCOME	
2. Income outside Fayette County (attach explanation)	
3. ADJUSTED GROSS INCOME (Line 1 minus Line 2)	
4. LICENSE TAX (Line 3 times 0.5%)	
5. LICENSE TAX WITHHELD (attach W-2)	
6. BALANCE of License Tax due (Line 4 minus Line 5)	
7. Penalty Late Payment - 1% per month	
8. Penalty Late Filing - \$ 10.00	
9. TOTAL Lines 6, 7, and 8	

WHERE EMPLOYED:

Answer the above fully — if additional space is needed use the reverse side of this form.
 I hereby certify that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my knowledge.



Signature

Date

Form 245-S (Rev. 10/03)

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Signature

Date