



**Fayette County Public Schools  
Claim for Refund of Overpayment of  
Occupational License Tax Withheld for Schools**

Name \_\_\_\_\_ Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_

Social Security Number \_\_\_\_\_ Phone Number \_\_\_\_\_

Employed By \_\_\_\_\_

Employer's Federal ID Number \_\_\_\_\_

Employer's Account Number \_\_\_\_\_

OFFICE USE ONLY
Vendor Number _____

**TAX YEAR** \_\_\_\_\_

OFFICE USE ONLY

- 1 Number of days/hours in period less Saturdays and Sundays not worked .....
- 2 Number of days/hours worked outside of Lexington, Kentucky.....
- 3 Percentage of time worked outside Lexington, Kentucky (Divide Line 2 by Line 1)..
- 4 Total gross wages (prior to any deductions) per W-2 form .....
- 5 Total wages worked outside of Lexington, Kentucky (Multiply Line 4 by Line 3)..
- 6 Local taxable wages (Subtract Line 5 from Line 4).....
- 7 Occupational License Tax Withheld per W-2 Form.....
- 8 Occupational License Tax due (Multiply Line 6 by .005).....
- 9 Amount of overpayment to be refunded (Subtract Line 8 from Line 7).....


**EXPLANATION FOR REFUND:**

Occupational taxes withheld from wages of employee for time worked outside of Lexington, Kentucky (Attach a listing including specific dates and places worked outside Lexington, Kentucky, along with a copy of W-2 form).

Working Period From \_\_\_/\_\_\_/20\_\_\_ To \_\_\_/\_\_\_/20\_\_\_

Occupational taxes withheld on wages of employee who did not reside in Lexington, Kentucky (Attach a copy of W-2 form).

\_\_\_\_\_ Since - Date  
Current Residence

I hereby certify that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my knowledge.

\_\_\_\_\_ **APPLICANT SIGNATURE**                      \_\_\_\_\_ **DATE**                      \_\_\_\_\_ **EMPLOYER PHONE NUMBER**

\_\_\_\_\_ **AUTHORIZED EMPLOYER SIGNATURE**                      \_\_\_\_\_ **DATE**                      \_\_\_\_\_ **PRINTED EMPLOYER NAME/TITLE**  
CERTIFYING INFORMATION IS CORRECT

## REQUIRED INFORMATION

- Separate application needed for each tax year. If employee worked for two different employers during the 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 from your W-2 Form

Line 8 Multiply Line 6 by .005 to figure Occupational License Tax 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. Also, enter the dates of the working period.

**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. Due date for these documents 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 · P.O. Box 55570 · Lexington, Kentucky 40555-5570