



Fayette County Board of Education

Questionnaire and Initial Reporting for an Individual Occupational License Tax Account

INDIVIDUAL USE ONLY: For those persons whose employer does not withhold quarterly taxes including many federal agencies such as United States Postal Service, Federal Bureau of Prisons, etc.

Name: _____

Address: _____

City, State, Zip: _____

Email Address: _____

Federal Agency/Employer: _____ Start Date: _____

Employer's Address: _____

Social Security Number: _____

Telephone Number (Employer) _____ (Home/Cell) _____

The Board of Education of Fayette County, by resolution, as authorized by KRS 160.605 has imposed a one-half of one percent (0.5%) Occupational License Tax for Schools, effective March 1, 1986, on all individuals, employers and business in Fayette County. The rate of 0.5% applies to the gross wages, salaries, commissions and other compensation earned within Fayette County by individuals who are Fayette County residents. Wages received by employees of the federal government for services performed in Fayette County are subject to the license tax at the same rate and on the same basis as compensation received by other employees. Certain federal agencies, however, citing federal regulations, do not withhold and remit to the Fayette County Public Schools. These employees shall be responsible for filing with the school district each quarter in the same manner as if they were the employer. KRS 67.785 (3)

The forms required for reporting are:

Form 220-221-S is used to report the license tax due for schools and submitted not less than quarterly.

Form 222-S is used to annually reconcile the license tax for schools submitted quarterly. This form must be submitted with a copy of employee's W-2.

Pre-printed forms with the official registration of your name and address and your account number will be mailed to you.

Mail or fax completed form to: Tax Collection Office • P.O. Box 55570 • Lexington, KY 40555-5570 • (859) 381-4706

Telephone Number: (859) 381-4157, 4156, 4158 • www.fcps.net/tax