



# 2013 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 **original** signatures and dated. No photocopied signatures will be accepted. 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 will delay the processing of your refund and may result in your refund application being returned to you.

- ◆ “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.**

- ◆ “Job Related Expenses” (indicate the type and amount of each expense claimed on Line 2):
  - a) **Unreimbursed business expenses** incurred **within** the Urban County to the extent these expenses are deductible for federal income tax purposes. You must attach a copy of Federal Form 2106 and Federal Form 1040, Schedule A.
  - b) **Moving expenses** incurred for a job related move **into** Fayette County to the extent these expenses are deductible for federal income tax purposes. You must attach a copy of Federal Form 3903.
- ◆ 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.
- ◆ If Line 10 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.**

### PART I - General Information

State your name, 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 \_\_\_\_/\_\_\_\_/13 To \_\_\_\_/\_\_\_\_/13

Total number of days or hours in period \_\_\_\_\_  
(i.e. 1/1/13 to 12/31/13 = 365)

### Explanation of work performed outside of Fayette County

### PART II - Wages Earned Outside of Fayette County

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

