

Mail return to: Georgetown-Scott County
Revenue Commission
P.O. Box 800
Georgetown, KY 40324

APPLICATION FOR REFUND

APPLICANT'S SOCIAL SECURITY NO. _____

NAME _____

EMPLOYED BY _____

ADDRESS _____

ADDRESS _____

DAYTIME TELEPHONE NO. (_____) _____

	(INSTRUCTIONS ON BACK)	City of Georgetown	Scott County	Scott County Schools
1.	TOTAL GROSS COMPENSATION, BEFORE ANY PRETAX DEDUCTIONS -- Attach W-2 (s) and any year end earnings summary statements reporting all wages and local license fee withholding.....			
2.	WAGES EARNED OUTSIDE OF THE JURISDICTION ...(Complete Form RF100-T)..For all refunds other than age 65 or over you must complete all of Form RF100-T.....			
3.	ADJUSTED GROSS COMPENSATION ...(Line 1 less Line 2).....			
4.	IF YOU ARE 65 OR OVER DEDUCT \$10,000(DATE OF BIRTH - MONTH - DAY - YEAR).....			
5.	COMPENSATION SUBJECT TO LICENSE TAX (Deduct Line 4 from Line 3).....			
6.	LICENSE TAX WITHHELD FOR THE JURISDICTION			
7.	LICENSE TAX RATE	1%	1%	.5%
8.	LICENSE TAX DUE (Multiply Line 5 by Line 7).....			
9.	AMOUNT TO BE REFUNDED (Deduct Line 8 from Line 6).....			

May take upto 6-8 weeks for processing.

I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

**RETURN MUST
BE SIGNED**

SIGNATURE OF INDIVIDUAL PREPARING RETURN _____

SIGNATURE OF APPLICANT _____

DATE _____

Wages and License Tax verified by Employer - _____
Form RF100 (Rev. 12-2022)

DATE _____

Telephone # _____

NOTICE: If an employer did not remit the taxes and/or quarterly employee withholding tax return for the period(s) of the refund, the Georgetown/Scott County Revenue Commission will notify you that no refund will be issued due to your employer's failure to remit payment of taxes and/or failure to file quarterly employee withholding.

REFUND INSTRUCTIONS

*******IMPORTANT*******

- ◆ Form RF100, Application for Refund must be submitted with an original signature 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 license tax withheld for each separate jurisdiction. Also, attach a copy of any year end earnings summary statements.
- ◆ The due date for employer payroll information is March 1. Therefore, to allow adequate verification of payroll amounts, ***refund processing will begin after March 15.*** Please allow 6-8 weeks for processing.
- ◆ Failure to complete any or all parts of Form RF100-T will delay the processing of your refund and may result in your refund application being returned to you.
- ◆ All refund applications are required to be verified and approved by management.

Line 1: Enter the “Total Gross Compensation”, the amount before any deductions, for the tax year. This 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.

NOTE: If a refund is claimed for wages earned outside of the Jurisdiction and the wages are from more than one employer, **a separate application must be completed for each employer.**

Line 2: Enter the amount from Form RF100, Calculation of Wages Earned Outside of the Jurisdiction, PART II, Line 7.

Line 3: Deduct Line 2 from Line 1. Enter the result on Line 3.

Line 4: Individuals 65 years of age and older, enter \$10,000.00 for City and County only. All others enter zero. Please note this exemption is for the first \$10,000.00 of compensation earned in a given year. It is not for the \$10,000.00 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.

Line 5: Deduct Line 4 from Line 3. Enter the result on Line 5.

Line 6: Enter the actual amount of license fee withheld from your compensation for the year.

Line 8: Multiply Line 5 by the license fee rate on Line 7. Enter the result on Line 8.

Line 9: Deduct Line 8 from Line 6. Enter the result on Line 9. This is the amount of your refund.

*** UPDATE ***

Pursuant to Section 14 of House Bill 249 passed in the 2021 Regular Session of the Kentucky General Assembly, employee refund applications and related information will be shared with other tax districts referenced in the application. This provision is effective beginning June 29, 2021. Other tax liabilities may apply depending on the location of work performed. Please contact those tax districts for details.

FORM RF100-T

CALCULATION OF WAGES EARNED OUTSIDE OF THE JURISDICTION

IMPORTANT - Failure to complete any or all parts of Form RF100-T will delay the processing of your refund and may result in your refund application being returned to you.

Please note that this allocation is based upon actual working time. Therefore, you CANNOT calculate "Wages Earned Outside of the Jurisdiction" using commissions, mileage, etc.

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 ___/___/___ To ___/___/___

Total number of days/hours in period _____
(i.e. 1/1/22 to 12/31/22=365)

Explanation

PART II - Wages Earned Outside of the Jurisdiction

1. Enter the "Total number of days/hours in period" from PART I.....

2. Subtract days/hours not worked:
 - a) Saturdays and Sundays (*not worked*).....
 - b) Holidays (*not worked*).....
 - c) Sick days/hours (*not worked*).....
 - d) Vacation days/hours (*not worked*)Total days/hours not worked (Add Lines 2a thru 2d).....

3. Total days/hours worked on this job. (Subtract Line 2 "Total" from Line 1).....

4. Complete Part III, Columns (a) thru (c). Enter total days/hours worked outside of the Jurisdiction, 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 RF100, Application for Refund..... \$

7. Multiply Line 6 by Line 5. Enter the result here and on Line 2 of Form RF100, Application for Refund \$

FORM RF100-T

CALCULATION OF WAGES EARNED OUTSIDE OF THE JURISDICTION

PART III - Schedule of Days/Hours Spent Working Outside of the Jurisdiction

If additional space is needed, use photocopies of this page. Make sure you attach all pages to the refund form.

- NOTE:**
- a) Schedule must be based upon actual working time. **DO NOT** use commissions, mileage etc.
 - b) Any time spent working (preparing reports, making business related telephone calls, etc.) from your Georgetown/Scott County home or office is considered time inside Georgetown/Scott County.

<u>DATE</u> (a)	<u>LOCATION</u> (b)	<u>DAYS/HOURS</u> (c)

TOTAL this page	
TOTAL other pages	
GRAND TOTAL	