



Questionnaire and Initial Reporting for an Occupational License Tax Account

FEDERAL EMPLOYEE USE ONLY: Please use this form if you are an employee of the United States Federal Government and they are not withholding Occupational License Tax for Schools. This includes federal agencies such as the United States Postal Service, Federal Bureau of Prisons, Department of Agriculture, USDA Rural Development, and United States Courts, etc.

Account Number: _____

Email completed form to tax.office@fayette.kyschools.us or fax to (859) 422-9888

OFFICE USE ONLY

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Social Security Number: _____ Start Date: _____

Telephone Number: _____

Email Address: _____

Employer: _____

Employer's Address: _____

Zip Code

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 businesses 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)

Forms required for reporting are:

Form 220-221-S, Employer's quarterly return of Occupational License Tax Withheld is used to report the license tax due for schools and submitted not less than quarterly.

Form 222-S, Reconciliation of Occupational License Tax 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, address, and account number will be mailed to you.