**Local/City Tax (LCT) Form Tips**

* **Who Qualifies:**
  + Teaching Assistants, Research Assistants and Graduate Assistants who have a payroll assignment with the department in which is they are enrolled in a degree program.
  + Fellowship and Student/Non-Work Study positions are NOT eligible for the local tax exemption.
  + If the graduate student DOES NOT have an active payroll assignment within the department, they will not need to fill out a form. This includes students who are still enrolled in the department and/or have an active payroll assignment outside of the college.
  + A graduate student who is in a Plan B (non thesis) program, post-baccalaureate status, or using the position as gainful employment (ex. Jane is enrolled in Sociology but has a RA in Psychology) DO NOT qualify. They should not submit a form if any of these options apply.
* **Information for the form**:
  + **Boxes:** Students MUST put their *initials*. (Payroll Services will NOT accept the form with X’s and check marks)
  + **Student ID Number**: Students do not need to include the “9” that is in front of their student ID.
  + **Semester Effective Date**: IF the date is not already on the form, please refer to the payroll spreadsheet; the calendar and notes tab of the payroll spreadsheet to find the correct semester dates. If you can’t find the semester dates, please ask.
  + **Dept Name and Org#**: If the name and organization number is not already on the form, please refer to the payroll spreadsheet (at the top of any tab). It will list the name of the department and the org # (which starts with a 3). The “8E” department number is not accepted.
  + **Pernr (Assignment) Number(s)**: You can find this number on the spreadsheet if the payroll assignment has been processed. This number usually starts with a “2” or a “1” NOT the position number (which starts with a “5”). Only leave this line blank if the two options listed above are not available.
  + **Employee Signature:** If the student is using adobe acrobat to fill out the form, they will need to choose the “Fill & Sign” option and then the “Sign yourself” option. This will allow us to still edit the pdf.
  + **Business Officer and Phone Number**: Department Managers should NOT sign or put your phone number.
* **Sending LCT forms:**
  + Department Managers should review all LCT forms before sending to the Business Center. If the student’s initials are not in the correct boxes (and you know they qualify) and/or they did not put their initials and instead put X’s or check marks, please notify the student and have them fix it.
  + Payroll Services is accepting the forms electronically. Please send an electronic version of the form to your students and have them fill it out that way. If they do not have Adobe Acrobat on their computer, they can download it for free through UK or go to a library. We will accept scans, but digital copies allow us to process forms quicker.
  + When the forms are received, please put them in an email (individual PDFs and not in one big PDF file) and send to the person who processes your departments student payroll. Sending more than one email is fine but please do not have students send the form directly to the Business Center.