



TAYLOR COUNTY OCCUPATIONAL TAX EMPLOYER'S RETURN OF LICENSE FEE WITHHELD

If no wages were paid this period, mark "NONE" and return this form



1. Salaries, wages, commissions & other compensation paid to all employees for services in Taylor County	\$ _____
2. Tax Due at -1.00%	\$ _____
3. Adjustment for preceding quarters (past due balances / underpayments / wages earned outside Taylor Co.)	\$ _____
4. Penalty-- Not Less than \$25	\$ _____
5. Interest (per annum) -	\$ _____
6. BALANCE DUE	\$ _____

7. Overpayment to be credited to next quarter \$ _____


I hereby certify that the information, schedules, statements and exhibits filed herewith are true and correct.

Signed _____

Official Title _____ Date _____

Account No.
[]

Phone Number
[]



EDUCATION PAYS

Indicate any name or address change above.

FOR PERIOD ENDING		
Month	Day	Year
[]	[]	[]
RETURN DUE ON OR BEFORE		
Month	Day	Year
[]	[]	[]

FED ID No. []

Make checks payable and

TAYLOR COUNTY OCCUPATIONAL TAX

203 NORTH COURT ST., SUITE 10
CAMPBELLSVILLE KY 42718
Phone: (270) 465-9760
Fax: (270) 465-0380
Email: tcocctax@alltel

*PLEASE MAKE A COPY OF THIS FORM FOR YOUR RECORDS.

Form OCC-3PT Rev. 9/27/02



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*******NOTICE*******

4TH QUARTER INSTRUCTIONS

All returns must be signed, dated and submitted before the due date. W-2's must be included with your return. For calculations of compensation earned both within and out of the county sufficient records must be included along with verification of payment to city, county & school board where compensation was earned.

2008 ORDINANCE 220.3A

Beginning January 1, 2008 Taylor Fiscal Court has complied with mandatory KRS 67.750-67.795 statutes. Statutes require necessary changes for the assessment and payment of Occupational License Taxes. Posted in Central Kentucky News-Journal on December 27, 2007. Each Quarterly return notified via notice.

PER ORDINANCE 220.3A:

- (5) "Compensation" means wages, salaries, commissions, or any form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted as follows:
- (a) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 471(a), 401(k), 402(e), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and
 - (b) Include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code;

Ss 12- Penalties: Failure to file annual return -5% penalty, plus 12% interest, unless governed by the Extension provision; Failure to pay - 5% penalty, even if return timely filed; The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars(\$25).

Unlawful to engage in business or trade without withholding and paying the fees set forth. Violation is a Class A Misdemeanor fine of up to \$500, jail of up to six months, or both. These are in addition to other penalties provided.

kind when applied to persons so engaged for themselves whether the person be a resident of Taylor County or not.

- (38) The singular shall include the plural, the plural shall include the singular, the masculine or feminine shall include both and the neuter genders whenever susceptible to such.

§ 2 - Occupational License Fee Generally

- (1) Every person or business engaged in any trade, occupation, or profession, or other activity or anyone required to file a return under this Ordinance in Taylor County shall be required to complete and execute the questionnaire prescribed by the Occupational Tax Office. Each person shall be required to complete a separate questionnaire for each separate business before the commencement of business or in the event of a status change, other than change of address. Licensees are required to notify the Occupational Tax Office of changes of address, or the cessation of business activity, and of other changes which render inaccurate the information supplied in the completed questionnaire.
- (2) Every natural person and every entity defined in Section 1.01 (2) and/or 1.01 (24), engaging in any activity for profit, or filing Kentucky Income Tax forms 740, 741, 765, 720, or 720S, shall be required to file and pay to the Occupational Tax Administrator an annual Occupational License Fee resulting from engaging in each said activity. Said license fee shall be measured by one percent (1%) of compensation defined in Section 1.01 (U) and one percent (1%) of the net profits defined in Section 1.01 (M) for each separate business or entity, except those exempted under KRS 68.197.
- (a) Each person, business, and entity above operating for profit entirely within Taylor County shall attach a copy of their appropriate Kentucky Income Tax Return (form 720 or 720S along with 720L, 740, 741, or 765) and supporting schedules (e. g. Federal Schedule C, E, or F.).
- (b) All partnerships and LLCs (not their partners or members) and S Corporations (not their shareholders) are subject to this Ordinance, that is, the Occupational License Fee is not "passed through" these entities. In the case of guaranteed payments to partners, the partners are subject to the Occupational License Fee on any such payments. The partnership will be subject to the Occupational License Fee on any income shown on Schedule K, page 3, of Kentucky Form 765, less said guaranteed payments.

§ 5 - Employers to Withhold

- (1) Every employer making payment of compensation to an employee shall deduct and withhold upon the payment of the compensation any tax imposed against the compensation by the county. Amounts withheld shall be paid to the county in accordance with Section (3) of this ordinance.
- (2) Every employer required to deduct and withhold tax under this section shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter, make a return and report to the county, and pay to the county, the tax required to be withheld under this section, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the county.
- (3) Every employer who fails to withhold or pay to the county any sums required by this ordinance to be withheld and paid shall be personally and individually liable to the county for any sum or sums withheld or required to be withheld in accordance with the provisions of this section.
- (4) The county shall have a lien upon all the property of any employer who fails to withhold or pay over to the county sums required to be withheld under this section. If the employer withholds, but fails to pay the amounts withheld to the county, the lien shall commence as of the date the amounts withheld were required to be paid to the county. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the county.
- (5) Every employer required to deduct and withhold tax under this section shall annually on or before February 28 of each year complete and file on a form furnished or approved by the county a reconciliation of the occupational license tax withheld where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the county, shall be submitted.
- (6) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and occupational license tax deducted by the employer from the compensation paid to the employee for payment to the county during the preceding calendar year.
- (7) An employer shall be liable for the payment of the tax required to be deducted and withheld under this section.
- (8) The president, vice president, secretary, treasurer or any other person holding an equivalent corporate office of any business entity subject to this ordinance shall be personally and individually liable, both jointly and severally, for any tax required to be withheld from compensation paid to one or more employees of any business entity, and neither the corporate dissolution or withdrawal of the business entity from the county, nor the cessation of holding any corporate office, shall discharge that liability of any person; provided that the personal and individual liability shall apply to each or every person holding the corporate office at the time the tax becomes or became obligated. No person shall be personally and individually liable under this subsection who had no authority to