

**ESTILL COUNTY
GOVERNMENT**

ESTILL COUNTY FISCAL COURT

130 MAIN STREET COURTHOUSE ROOM 101 IRVINE, KY 40336

THE ESTILL COUNTY OCCUPATIONAL LICENSE FEE TAX IS EFFECTIVE AS OF JULY 1, 1990.

AMENDMENT# 90-95: effective JULY 1, 2004 TO INCLUDE REGISTRATION FEE OF \$25.00 AND REMOVAL OF ANNUAL FEE OF \$350.00 MAXIMUM CAP PER BUSINESS PER EMPLOYEE.

Please visit our WEBSITE @ estillky.com and follow the links for county offices, click Treasurer, Click on services / ordinance.

ALL EMPLOYERS HAVING EMPLOYEES WORKING WITHIN ESTILL COUNTY MUST WITHHOLD, REPORT, AND PAY A PAYROLL WITHHOLDING EQUAL TO 1.25% (ONE AND ONE QUARTER PERCENT) OF GROSS WAGES THOSE EMPLOYEES EARNED WHILE WORKING WITHIN ESTILL COUNTY. THESE WITHHOLDINGS ARE REQUIRED TO BEGIN FOR TIME WORKED ON OR AFTER JULY 1, 1990.

RETURNS MAY BE FILED ON A MONTHLY OR QUARTERLY BASIS. PAYMENT IS REQUIRED FOR FEES WITHHELD PAYABLE TO ESTILL COUNTY FISCAL COURT.

MONTHLY RETURNS ARE DUE BY THE 15TH OF FOLLOWING MONTH.

QUARTERLY RETURNS ARE DUE WITHIN ONE MONTH AFTER THE END OF THE CALENDAR FOR QUARTERS ENDING MARCH 31, JUNE 30, SEPT. 30, and DEC. 31.

ANNUAL RETURNS ARE DUE ON OR BEFORE APRIL 15, FOR THE CALENDAR YEAR, OR ON OR BEFORE THE 15TH DAY OF THE FOURTH MONTH AFTER THE END OF YOUR BUSINESSES FISCAL YEAR. A RECONCILED W-2 WAGE AND STATEMENT REPORT FOR EACH FISCAL YEAR IS REQUIRED WITH YOUR ANNUAL RETURN. IF YOU ARE FILING FOR EXTENDED TIME, WE REQUEST A COPY OF THE EXTENSION.

AN ANNUAL RETURN AND PAYMENT (if applicable) ARE REQUIRED TO BE FILED WITH ESTILL COUNTY. THE INFORMATION CONTAINED ON THESE RETURNS ARE CONFIDENTIAL, AND ANY VIOLATION OF THIS CONFIDENTIALITY IS PUNISHED BY A FINE OF UP TO \$100 AND/OR UP TO TEN DAYS IMPRISONMENT.

EMPLOYERS WHO FAIL TO WITHHOLD THE 1.25% PAYROLL TAX, AND PAY THAT TO THE COUNTY, AS WELL AS PERSONS AND BUSINESSES WHO FAIL TO FILE THE REQUIRED ANNUAL NET PROFITS RETURN, ARE SUBJECT TO A FINE OF UP TO \$500 AND/OR IMPRISONMENT OF UP TO 12 MONTHS.

PRE-PRINTED FORMS WITH THE OFFICIAL REGISTRATION OF YOUR NAME, ADDRESS, AND ACCOUNT NUMBER WILL BE MAILED TO YOU FOR TIMELY FILING. CREDIT WILL NOT BE APPLIED TO ANY ACCOUNT WITHOUT THE PROPER INFORMATION.

***** ACCOUNT NUMBERS MUST ACCOMPANY ALL RETURNS *****

FAILURE TO FILE OR MAKE TIMELY PAYMENTS STATED ON RETURNS SHALL RESULT IN A PENALTY OF 5% (OF THE PAYMENT REQUIRED) PER DELINQUENT MONTH, PLUS AN ANNUAL 12 % INTEREST RATE. ALL RETURNS ARE DUE ON OR BEFORE DUE DATE. POSTMARK DATE WILL BE ACCEPTED.

LAURA ROGERS
TAX ADMINISTRATOR
COURTHOUSE ROOM 107
130 MAIN STREET
IRVINE, KY. 40336 606-723-4822

ESTILL COUNTY GOVERNMENT

130 MAIN STREET
COURTHOUSE ROOM 107
IRVINE, KY 40336
Phone: (606) 723-4822
Fax: (606) 723-5471

OCCUPATIONAL TAX/LICENSE FEE REGISTRATION FORM

1. Business or Trade Name _____
2. Local Business Address (no PO Boxes) _____
3. Mailing Address (if different from above) _____
4. Business Telephone Number () _____ Fax () _____
Email Address _____
5. Ownership: _____ Sole Proprietorship: _____ Partnership: _____ C Corp: _____ S Corp: _____ Non Profit: _____
6. Owner/Partner Name: _____
Corp. Officers & Titles: _____
7. Owner Social Security Number _____ - _____ - _____ Federal ID _____ - _____
8. Nature of Business: _____

9. Date Business Started: _____, 20____ (In Estill County)
10. Number of Employees _____
Contract Labor (List names and address on back or separate sheet)
11. IRS Accounting period: Calendar Year Ends: _____ Fiscal Year Ends: _____
12. List any other business entities in Estill County: (1) _____
(2) _____ (3) _____

*Ordinance #9005 states every business must register with the Estill County Tax Administrator.

*Please complete the questionnaire below and return to above address.

*Account numbers are assigned and **MUST** accompany all returns.

*Effective July 1, 2004 a processing fee in the amount of \$25.00 is due with this registration.

*Estill County Net Profit & Occupational Tax rate is 1.25% of gross wages.

*Non-profit organizations will not be required to file the Net profit License Fee Return provided a copy of an Internal Revenue Service (IRS) letter of exemption is submitted to support the non-profit status.

OFFICE USE ONLY

FEES: PAID DUE CHECK # _____ AMOUNT \$ _____