

Dana R. Price  
OCCUPATIONAL TAX ADMINISTRATOR  
NICHOLAS COUNTY  
P.O. BOX 167  
CARLISLE, KENTUCKY 40311  
PHONE 859-289-3725

SUBJECT: 1% OCCUPATIONAL LICENSE FEE

The Nicholas County Fiscal Court Ordinance provides that effective January 1, 1988, the 1% Occupational License Fee applies to all individuals, employers, and businesses in Nicholas County. The rate is:

- (1) 1% of each individual's gross wages, salaries, and commissions earned within Nicholas County.
- (2) 1% of the net profits of every business from activities within Nicholas County.

Additional provisions of the Ordinance are:

- (1) Each employer must withhold 1% license fee from gross wages, salaries, and commissions paid to employees for services performed within Nicholas County.
- (2) Each business becoming subject to the Ordinance must at that time register for Occupational License Fee.

The forms are required reporting are:

- (1) Form No. 1 must be used by employers to report license fees withheld from employees and be submitted on a quarterly basis.
- (2) Form No. 2 must be used by each business to report annually its net profits subject to the 1% license fee.

Each of the two forms listed will provide further detailed information and instructions. Forms will be mailed to you for timely filing.

OCCUPATIONAL TAX ADMINISTRATOR  
P.O. BOX 167  
CARLISLE, KY 40311  
(859) 289-3725

\_\_\_\_\_  
Name of Business

\_\_\_\_\_  
Account No.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address of Business

\_\_\_\_\_  
Phone No.

\_\_\_\_\_  
Date Started

\_\_\_\_\_  
Name of Owners

\_\_\_\_\_  
Home Address of owners

\_\_\_\_\_  
Type of Business

\_\_\_\_\_  
Number of employed

Give details if lease income:

\_\_\_\_\_  
\_\_\_\_\_

Give details if rental income:

\_\_\_\_\_

**NICHOLAS COUNTY, KENTUCKY  
EMPLOYERS QUARTERLY RETURN OF LICENSE FEE WITHHELD**

\*If no wages were paid this quarter, mark none and return this form

<p>1. Total salaries, wages, commissions, and other compensation paid all employees for services within Nicholas County* \$ _____</p> <p>2. Tax due in the quarter at 1% \$ _____</p> <p>3. Adjustment for preceding quarter \$ _____</p> <p>4. Total after adjustment (Item 2 minus 3) \$ _____</p> <p>5. Payment during quarter (list on reverse side) \$ _____</p> <p>6. Total due (line 4 minus 5) \$ _____</p>	<p>7. 2% Penalty and 1% interest per annum \$ _____</p> <p>8. Balance due \$ _____</p> <p>9. Enter any overpayment here to be credited to next quarter \$ _____</p> <p>I hereby certify that the information, statements, schedules, and exhibits filed herewith are true and correct</p> <p>Signed _____ Date _____</p> <p>Official Title _____</p>
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LICENSEE

ACCOUNT #

PLEASE CORRECT ANY ERROR IN OWNERSHIP, NAME AND ADDRESS

**For Quarter Ending**

Month	Day	Year

Return Due On or Before  
April 30, July 31,  
October 31, January 31

Please mail one copy of form with payment

MAKE PAYMENT TO:  
NICHOLAS CO. FISCAL COURT

MAIL TO:  
TAX ADMINISTRATOR  
P.O. BOX 167  
CARLISLE, KENTUCKY 40311  
PHONE 859-289-3725

Use this copy for your receipt

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PHONE 859-289-3725



## NICHOLAS COUNTY ANNUAL LICENSE FEE RETURN

This return is due on or before April 15, for the Calendar Year or within 105 days of the end of your Fiscal Year.

Name and Address of Business or Licensee	ACCOUNT NO.			
		Month	Day	Year
	Make payment to: Nicholas County Fiscal Court  Mail White Copy to: Occupational Tax Administrator P.O. Box 167 Carlisle, KY 40311 Phone: 606-289-3725	Do not include in item 12 compensation received by you, from which your em- ployer withheld the tax.		

1. Kind of Business \_\_\_\_\_

2. Was Business conducted within Nicholas County as of January 1, 1988? Yes  No

3. If answer to question 2 is no, give date  
 \_\_\_\_\_  
 Month Day Year

4. Did you have employees within Nicholas County during the taxable year? Yes  No

5. Were you engaged in agriculture business within Nicholas County during the taxable period? Yes  No

6. Did you employ five or more person in agriculture business during the period on a regular time basis? Yes  No

7. If you filed quarterly returns and paid the withholding tax, or paid the estimated withholding tax on your employees, show total amount paid in item 10.

8. Total salaries, wages, commissions and other compensation paid all employees for services within Nicholas County.

9. Tax due 1% .....

10. Total taxes paid by quarterly return or by estimate .....

11. Balance tax due (item 9 minus 10) .....

12. Total net profit or gain from any trade, occupation or profession within Nicholas County, Kentucky .....

13. Tax due at 1% (of item 12) .....

14. Total tax due (item 11 plus 13) .....

15. Estimated withholding advanced tax payment for year ending Mo ..... Day ..... Year .....

16. 2% Penalty & 1% Per Annum Interest due .....

17. Total due (add items 14, 15 and 16) .....

Make payment to: Nicholas County Fiscal Court


**Items not subject to License Fee Tax:** Interest (unless one is engaged in the business of money-lending), Dividends, Royalties on Patents, copyrights (unless the payment constitutes a payment or salary), Payments received from Social Security, or pensions.  
 Net profit or gain received from rent, a lease, a contract for real estate and capital gains **is taxable.**

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

Signed \_\_\_\_\_ Date \_\_\_\_\_

Official Title \_\_\_\_\_