

NICHOLAS COUNTY KENTUCKY

Occupational License Fee Packet

STEVE HAMILTON
Nicholas County
Judge Executive

125 E. Main Street
Carlisle, KY 40311

(859) 289-3725

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NOTICE OF OCCUPATIONAL LICENSE FEE

Pursuant to Ordinance No. 280.1 of Nicholas County Fiscal Court effective as of July 1, 1987, 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, commissions and other compensation paid to employees earned in Nicholas County.
- (2) 1% of the net profits of every business from activities conducted within Nicholas County.

Additional provisions of the Ordinance:

- (1) Each employer must withhold 1% license fee from gross wages, salaries, commissions and other compensation paid to employees for services performed within Nicholas County.
- (2) Each business subject to the Ordinance must, at the time, register and complete a Questionnaire at the Office of the Nicholas County Judge Executive.

Employers must submit such withholdings and a record of same on the following dates each year:

April 30
July 31
October 31
January 31

Section X of subject Ordinance delineates penalties for violation of any provisions of this ordinance.

STEVE HAMILTON, Judge
Nicholas County, Kentucky

**NICHOLAS COUNTY, KENTUCKY
QUESTIONNAIRE AND INITIAL REPORTING
FOR AN OCCUPATIONAL LICENSE FEE ACCOUNT**

Return to: Nicholas County Judge Executive
125 East Main Street
Carlisle, KY 40311

- 1) Individual, Business, or Trade Name: _____
- 2) Doing Business As: _____
- 3) Local Business Address: _____
(No P.O. Boxes)
- 4) Home or Corporate Address: _____
- 5) Mailing Address For Forms if Different: _____
- ☐ Check if Mailing Address is to a tax preparer which is not an employee of your business. If so, you must complete Lines 2 and/or 3 above.
- 6) E-mail Address: _____
- 7) Telephone #: Business: _____ Fax: _____ Home: _____
- 8) Ownership: ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ S Corporation
☐ LLC/Sole Proprietor ☐ LLC/Partnership ☐ LLC/Corp. ☐ LLC/S Corp.
☐ Non-Profit (attach federal exemption letter)
- 9) Name of owner(s), partners, or corporate officers: _____

- 10) Social Security Number (Sole Proprietors Only): _____
Federal ID # _____
- 11) Nature of Business: _____
- 12) Date Business Started in Nicholas County (MM/YYYY): _____
- 13) Will you have employees in Carlisle/Nicholas County? ☐ Yes ☐ No
- 14) Is the business located in Nicholas County, properly zoned, and has a Certificate of Occupancy been obtained? ☐ Yes ☐ No
If "NO" and located in Nicholas County, contact _____
- 15) Do you have any other business entities in Nicholas County? ☐ Yes ☐ No
If "YES", list the business name(s): _____

I certify that, to the best of my knowledge, the above information is true, accurate, and complete.

Signature Title Date

Nicholas County Employer's Quarterly Return Withholding Tax

P.O. Box 167
Carlisle KY 40311

859-289-3725

For Period Ending 12/31/2018 due by 01/31/2019

BUSINESS NAME: _____

MAILING ADDRESS: _____

BUSINESS LOCATION: _____

TELEPHONE: _____

MOBILE NUMBER: _____

OF EMPLOYEES: _____

ACCOUNT NUMBER: _____

PERIOD BEGINNING: _____

PERIOD ENDING: _____

RETURN DUE: _____

MAKE CHECKS PAYABLE TO:

Nicholas County Fiscal Court
P.O. Box 167
Carlisle, KY 40311

1. Total Gross Wages, Salaries and Other Compensation Paid

\$ _____

2 Less Compensation Paid for Services Outside of Nicholas County

\$ _____

3. Taxable Earnings (line 1 minus line 2)

\$ _____

4. Withholding Tax Due (line 3 x 1%)

\$ _____

5 Penalty A lien may be placed on your property.

\$ _____

6. Interest

\$ _____

7. TOTAL (Add Lines 4, 5, 6)

\$ _____

** Penalty and Interest will be assessed if payment is not made on or before the due date.*

Notify this office if change of tax entity, name or address.

**This form must be returned even if no wages paid during this period.*

Signature: _____ Title: _____ Date: _____

Printed Name: _____

FOR INTERNAL USE ONLY

Date: _____ Check Number: _____ Amount: _____

NICHOLAS COUNTY FISCAL COURT
P.O. BOX 167

CARLISLE KY 40311

Nicholas County Fiscal Court
P.O. Box 167
Carlisle, KY 40311

Nicholas County Fiscal Court
NET PROFIT LICENSE FEE RETURN

Account No.

Federal ID/SSN

Business Name

SCHEDULE A

ITEMS NOT DEDUCTIBLE		
1.	Taxes based on income	
2.	Nicholas County Fiscal Court license fees	
3.	Net operating-loss deduction	
4.	Total not deductible	

SCHEDULE B

COMPUTATION OF PERCENTAGE OF NET PROFITS SUBJECT TO LICENSE FEE			
ALLOCATION FACTOR		(A) Nicholas County Fiscal Court FACTOR	(B) TOTAL EVERYWHERE
			(C) Nicholas County Fiscal Court PERCENTAGE
1.	Gross Sales or Receipts		

NICHOLAS COUNTY FISCAL COURT
P.O. BOX 167

CARLISLE, KY, 40311

Nicholas County Fiscal Court
P.O. Box 167
Carlisle, KY 40311

Nicholas County Fiscal Court
NET PROFIT LICENSE FEE RETURN

Account No. _____

BUSINESS NAME _____

FOR YEAR ENDED _____

STREET ADDRESS _____

DUE DATE

15th day of the
fourth month
following close of the
year.

CITY _____

STATE _____

ZIP _____

PHONE _____

TRADE NAME, if any: _____

Federal ID or Social
Security No. _____

NATURE OF BUSINESS _____

ATTACH A COPY OF THE
APPLICABLE FEDERAL
RETURN OR SCHEDULE:

FED. SCH. C or E (1040)
FED. 1041, 1065 or 1120

Please note Federal return
should include Cost of Goods
Sold Schedule and/or Other
Schedule

ALL 1099 FORMS
ISSUED MUST BE
ATTACHED.

1.	Net Profit/Income per attached Federal Return	
2.	Add: Items Not Deductible (Line 4, Schedule A)	
3.	Adjusted Net Profit (Line 1 plus Line 2)	
4.	Nicholas County Percentage (From Schedule B)	
5.	License Fee Due (1% of Line 4)	
6.	Annual Business License Fee	
7.	Enter the larger of Line 5 or Line 6	
8.	Total Estimated Payments (including annual business license fee) and Prior Credits	
9.	Refund or Credit. If Line 8 is greater than Line 7, enter the difference. (Circle Refund or Credit)	
10.	Balance Due. If Line 7 is greater than Line 8, enter the difference	
11.	Penalty (5% per month, not to exceed 25%. Minimum \$25)	
12.	Interest (12% per annum)	
13.	Total Amount Due (add Lines 11, 12, and 13)	

I certify that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my know

Authorized Signature: _____

Title: _____

Date: _____

FOR INTERNAL USE ONLY

Reconciled By: _____

Date: _____