

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:

\_\_\_\_\_

