

OCCUPATIONAL TAX ADMINISTRATOR  
NICHOLAS COUNTY  
PO 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.

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

Nicholas County Fiscal Court  
NET PROFIT LICENSE FEE RETURN

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

BUSINESS NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP \_\_\_\_\_

PHONE \_\_\_\_\_

TRADE NAME, if any: \_\_\_\_\_

NATURE OF BUSINESS \_\_\_\_\_

<b>FOR YEAR ENDED</b>
<b>DUE DATE</b>
15th day of the fourth month following close of the year.
<b>Federal ID or Social Security No.</b>

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)	

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.

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: \_\_\_\_\_

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**

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 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:	10/01/2018
PERIOD ENDING:	12/31/2018
RETURN DUE:	01/31/2019

<b>MAKE CHECKS PAYABLE TO:</b> Nicholas County Fiscal Court P.O. Box 167 Carlisle, KY 40311
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- 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: \_\_\_\_\_

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