

What is the purpose of this form?

The purpose of the Occupational License Tax Division is to collect for the City of Scottsville and the County of Allen as required by ordinance, which includes Payroll Tax (1%) and Net Profits Tax (1%).

Who needs to register?

Every person or business who renders services to another for compensation. Includes any of the following: Individual, Partnership, Corporation, S Corporation, Farm, Fiduciary, Religious/Non-Profit, and Proprietorship endeavors.

What if an employee or employer does not live in Allen County?

The license fee is imposed on compensation earned for work performed within Allen County, not location of residence.

Why must an employer withhold the fee?

Every employer (whether for profit or not for profit) who pays wages, salaries, commissions, tips, or other taxable compensation to an employee for work performed within Scottsville or Allen County is required to withhold and remit to Occupational Tax Office.

Net Profits

Net Profit fees are collected from the net profits of all business ventures in Allen County at a rate of 1%. Businesses, both public and private, farms and farming operations, lessors of any rental property (all residential and commercial) and independent contractors are all examples.

The Net Profit fees are collected annually and based on Federal Tax Returns and due by April 15th or 105 days after Fiscal Year end. No company that pays a franchise tax to the county shall be required to pay a license fee on net profits.

OCCUPATIONAL TAX OFFICE

Please make all checks payable to Allen County Treasurer.

Aylee Lovett
Phone: 270-237-3631
Fax: 270-237-9155

Office Location:
201 West Main
Scottsville, KY 42164

Office Hours
Monday - Friday
8:00-4:30

Mailing Address:
Post Office Box 115
Scottsville, KY 42164



OCCUPATIONAL LICENSE ANNUAL PAYROLL TAX RECONCILIATION FORM

Reconciliation Year:

Account Name:

Federal Tax ID #:

Allen County Tax Account #:

Address:

Telephone #:

ANNUAL PAYROLL TAX RECONCILIATION

| | Total Payroll <i>Quarterly totals of all employees</i> | Taxable Payroll <i>Quarterly totals of all employees for services within Allen County</i> | | Payroll Taxes Due <i>Quarterly Taxable Payroll multiplied by 0.01</i> |
|----------------------------------|---|---|----------|---|
| 1 | Quarter 1 <i>Ended March 31</i> | <i>a</i> | <i>b</i> | <i>x 1% =</i> <i>c</i> |
| 2 | Quarter 2 <i>Ended June 30</i> | <i>a</i> | <i>b</i> | <i>x 1% =</i> <i>c</i> |
| 3 | Quarter 3 <i>Ended September 30</i> | <i>a</i> | <i>b</i> | <i>x 1% =</i> <i>c</i> |
| 4 | Quarter 4 <i>Ended December 31</i> | <i>a</i> | <i>b</i> | <i>x 1% =</i> <i>c</i> |
| <i>Total = lines 1a+2a+3a+4a</i> | | <i>Total = lines 1b+2b+3b+4b</i> | | <i>Total = lines 1c+2c+3c+4c</i> |
| 5 | Total Quarters 1-4 | <i>a</i> | <i>b</i> | <i>c</i> |
| 6 | Total actual withholdings payments made on W3 (employers) or W2 (employees). | | | |
| 7 | Difference between line 5c and line 6. | | | |

To be filed with 4th Quarter's Return by January 31.

Any balance owed is to be paid in full.

Any balance owed should be (circle one): credited to next quarter OR refunded.

Employers: *please attach a copy of W3 or employee listing.*

Employees: *please attach a copy of W2.*

I hereby certify that this information is true and correct.

Date:

Signature:

Title: