

## Monthly Tax Filing Instructions

Each employer who employs one or more individuals shall withhold the occupational license tax due from each employee on salaries, wages, commissions and other compensation for work done or services performed or rendered in the City of Georgetown and/or Scott County according to the following schedule:

City of Georgetown: 1% of total wages paid monthly to all employees for work done within Georgetown less \$10,000 deduction (**per year**) from gross wages for each employee age 65 or older.

Scott County: 1% of total wages paid monthly to all employees for work done within Scott County less \$10,000 deduction (**per year**) from gross wages for each employee age 65 or older.

Scott County Schools: .5% of total wages paid monthly to employees who are *Scott County residents* for work done within Scott County.

Enter the amount of tax due in the appropriate boxes. Enter the combined total amount paid in the appropriate box.

Occupational license tax withheld in the first month of a calendar quarter shall be reported on Monthly Form RC/PM 300 and shall be paid on or before the fifteenth (15<sup>th</sup>) day of the second month of the quarter.

Occupational license tax withheld in the second month of a calendar quarter shall be reported on Monthly Form RC/PM 300 and shall be paid on or before the fifteenth (15<sup>th</sup>) day of the third month of the quarter.

Occupational license tax withheld in the third month of a calendar quarter shall be reported on Quarterly Form RC/PQ 200 and shall be paid on or before the last day of the month following the end of each quarter.

Monthly remittances shall be shown as credits on Quarterly Form RC/PQ200.

If no wages are paid during a particular month, employer shall make that notation on the monthly form before filing said return with the Revenue Commission.