



Revenue Commission

2007
Form RE100
Reconciliation of License Tax Withheld

And

2008
Employer's Returns of License
Tax Withheld
Quarterly Filer

For additional information contact:

Georgetown/Scott County Revenue Commission
P O Box 800
Georgetown, KY 40324
Telephone: (502) 863-9805
Fax: (502) 863-9808
Hours: Monday-Friday
8:00 A.M. – 4:00 P.M.
<http://www.gscrevenue.com>

General Information

Section A – General Information

Please enter the employer's name and address in the box provided. If the name or address is different from that previously submitted please notify the GSCRC.

Please enter the federal identification number used for local license tax purposes. If this number is different from the number currently used for license tax purposes you must notify the GSCRC prior to filing this return.

Make sure that you enter this information here and on the top of page two.

You must attach copies of all federal form W-2s, including federal form W-3, or an equivalent employee listing for all employees that had or should have had the license tax withheld from their compensation. These W-2s must indicate the tax withheld for each taxing jurisdiction separately or you must attach a schedule detailing the amounts for each. Make sure that you include totals of each amount.

The employee listing must include the employee's name, address, social security number, total gross wages, social security wages, medicare wages, federal taxable wages, local wages for each jurisdiction and the amount of license tax withheld for each jurisdiction.

Form RE100, Reconciliation of License Tax Withheld must be signed by the person preparing the return including the printed name and title.

Form RE100, Reconciliation of License Tax Withheld including the copies of federal form W-2, W-3 or equivalent listing is required to be filed with the Georgetown/Scott County Revenue Commission by February 28, 2008.

Section B - City of Georgetown, Kentucky

- | | |
|------------------|--|
| Line 1, Column A | Enter the total payroll for the entire company for the quarter ended March 31, 2007. |
| Line 1, Column B | Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended March 31, 2007. |
| Line 1, Column C | Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here. |
| Line 2, Column A | Enter the total payroll for the entire company for the quarter ended June 30, 2007. |
| Line 2, Column B | Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended June 30, 2007. |
| Line 2, Column C | Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here. |

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

- Line 3, Column A Enter the total payroll for the entire company for the quarter ended September 30, 2007.
- Line 3, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended September 30, 2007.
- Line 3, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 4, Column A Enter the total payroll for the entire company for the quarter ended December 31, 2007.
- Line 4, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended December 31, 2007.
- Line 4, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 5 Total lines 1 through 4. Enter the result in Columns A, B and C.
- Line 6 Enter the amount actually remitted to the Georgetown/Scott County Revenue Commission for the City of Georgetown, Kentucky license tax.
- Line 7 Subtract line 6 from line 5. Enter the difference on line 7.

For any difference indicated on line 7 please check the applicable box. Difference can be attributable to one of the following:

1. A minor difference resulting from fractional and rounding variations.
2. Insufficient license tax was remitted for the year. Please attach a check for the additional license tax, including penalty and interest.
3. The license tax remitted for the year exceeded the amount that was due. A full explanation and claim for refund must be attached.

Please indicate the number of employees that were subject to the City of Georgetown, Kentucky license tax for the year ending December 31, 2007.

Section C- Scott County, Kentucky

- Line 1, Column A Enter the total payroll for the entire company for the quarter ended March 31, 2007.

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

- Line 1, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended March 31, 2007.
- Line 1, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 2, Column A Enter the total payroll for the entire company for the quarter ended June 30, 2007.
- Line 2, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended June 30, 2007.
- Line 2, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 3, Column A Enter the total payroll for the entire company for the quarter ended September 30, 2007.
- Line 3, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended September 30, 2007.
- Line 3, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 4, Column A Enter the total payroll for the entire company for the quarter ended December 31, 2007.
- Line 4, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended December 31, 2007.
- Line 4, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 5 Total lines 1 through 4. Enter the result in Columns A, B and C.
- Line 6 Enter the amount actually remitted to the Georgetown/Scott County Revenue Commission for the Scott County Fiscal Court license tax.
- Line 7 Subtract line 6 from line 5. Enter the difference on line 7.

For any difference indicated on line 7 please check the applicable box. Difference can be attributable to one of the following:

1. A minor difference resulting from fractional and rounding variations.

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

2. Insufficient license tax was remitted for the year. Please attach a check for the additional license tax, including penalty and interest.
3. The license tax remitted for the year exceeded the amount that was due. A full explanation and claim for refund must be attached.

Please indicate the number of employees that were subject to the Scott County Fiscal Court license tax for the year ending December 31, 2007.

Section D - Scott County School District

- Line 1, Column A Enter the total payroll for the entire company for the quarter ended March 31, 2007.
- Line 1, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended March 31, 2007.
- Line 1, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent (½%). Enter the result here.
- Line 2, Column A Enter the total payroll for the entire company for the quarter ended June 30, 2007.
- Line 2, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended June 30, 2007.
- Line 2, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent (½%). Enter the result here.
- Line 3, Column A Enter the total payroll for the entire company for the quarter ended September 30, 2007.
- Line 3, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended September 30, 2007.
- Line 3, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent (½%). Enter the result here.
- Line 4, Column A Enter the total payroll for the entire company for the quarter ended December 31, 2007.
- Line 4, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended December 31, 2007.

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

Line 4, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent (½%). Enter the result here.

Line 5 Total lines 1 through 4. Enter the result in Columns A, B and C.

Line 6 Enter the amount actually remitted to the Georgetown/Scott County Revenue Commission for the Scott County School District license tax.

Line 7 Subtract line 6 from line 5. Enter the difference on line 7.

For all differences indicated on line 7 please check the applicable box. Differences can be attributable to any one or more of the following:

1. A minor difference resulting from fractional and rounding variations.
2. Insufficient license tax was remitted for the year. Please attach a check for the additional license tax, including penalty and interest.
3. The license tax remitted for the year exceeded the amount that was due. A full explanation and claim for refund must be attached.

Please indicate the number of employees that were subject to the Scott County School District license tax for the year ending December 31, 2007.

Section E – Fringe Benefits

For each of the benefits listed indicate whether or not your employees participated in the plan and if so, whether or not the City/County/School District license tax was withheld upon the contributions. Please be advised that even though employee contributions to deferred compensation and cafeteria plans are tax deferred for federal income tax purposes these employee contributions are subject to the occupational license tax for the City/County/School District.

Mail return to:
Georgetown/Scott County Revenue Commission
P O Box 800
Georgetown, KY 40324

2007 RECONCILIATION OF LICENSE TAX WITHHELD

Georgetown/Scott County Revenue Commission

P O Box 800, Georgetown, KY 40324



Employers name & address - Section A

During year ended December 31, 2007

To be filed by February 28, 2008

FEDERAL ID #

CITY OF GEORGETOWN - Section B

	<u>TOTAL PAYROLL</u>	<u>SUBJECT PAYROLL</u>			
1 1st Quarter ended March 31	\$	\$	X 1%	\$	
2 2nd Quarter ended June 30	\$	\$	X 1%	\$	
3 3rd Quarter ended Sept 30	\$	\$	X 1%	\$	
4 4th Quarter ended Dec 31	\$	\$	X 1%	\$	
5 TOTAL ALL QUARTERS	\$	\$		\$	
6 Actual withholding payments remitted				\$	
7 Difference (subtract line 6 from line 5)(if any, check box below)				\$	

Minor difference attributable to fractional variations only (no adjustment due).

Difference indicates insufficient total remittance for year. Check in payment attached.

Difference indicates overpayment not attributable to fractional variations. Full explanation and claim for refund is attached.

OFFICE USE ONLY

Check #

Amount

Posted By

Post date

Number of employees

SCOTT COUNTY - Section C

	<u>TOTAL PAYROLL</u>	<u>SUBJECT PAYROLL</u>			
1 1st Quarter ended March 31	\$	\$	X 1%	\$	
2 2nd Quarter ended June 30	\$	\$	X 1%	\$	
3 3rd Quarter ended Sept 30	\$	\$	X 1%	\$	
4 4th Quarter ended Dec 31	\$	\$	X 1%	\$	
5 TOTAL ALL QUARTERS	\$	\$		\$	
6 Actual withholding payments remitted				\$	
7 Difference (subtract line 6 from line 5)(if any, check box below)				\$	

Minor difference attributable to fractional variations only (no adjustment due).

Difference indicates insufficient total remittance for year. Check in payment attached.

Difference indicates overpayment not attributable to fractional variations. Full explanation and claim for refund is attached.

OFFICE USE ONLY

Check #

Amount

Posted By

Post date

Number of employees

2007 RECONCILIATION OF LICENSE TAX WITHHELD

Georgetown/Scott County Revenue Commission

P O Box 800, Georgetown, KY 40324



Employers name & address

During year ended December 31, 2007

To be filed by February 28, 2008

FEDERAL ID #

SCOTT COUNTY SCHOOL DISTRICT - Section D

	<u>TOTAL PAYROLL</u>	<u>SUBJECT PAYROLL</u>			
1 1st Quarter ended March 31	\$	\$	X ½%	\$	
2 2nd Quarter ended June 30	\$	\$	X ½%	\$	
3 3rd Quarter ended Sept 30	\$	\$	X ½%	\$	
4 4th Quarter ended Dec 31	\$	\$	X ½%	\$	
5 TOTAL ALL QUARTERS	\$	\$		\$	
6 Actual withholding payments remitted				\$	
7 Difference (subtract line 6 from line 5)(if any, check box below)				\$	

<input type="checkbox"/>	Minor difference attributable to fractional variations only (no adjustment due).	
<input type="checkbox"/>	Difference indicates insufficient total remittance for year. Check in payment attached.	
<input type="checkbox"/>	Difference indicates overpayment not attributable to fractional variations. Full explanation and claim for refund is attached.	

Number of employees		
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OFFICE USE ONLY
Check #
Amount
Posted By
Post date

FRINGE BENEFITS- Section E

For each of the following benefits:	Did your employees participate in?		Was the license tax withheld?	
	Yes	No	Yes	No
a) Deferred compensation	Yes	No	Yes	No
b) Cafeteria plan	Yes	No	Yes	No
c) Group-term life insurance over \$50,000	Yes	No	Yes	No
d) Other?	Yes	No	Yes	No
e) Other?	Yes	No	Yes	No
f) Other?	Yes	No	Yes	No

RETURN MUST BE SIGNED - I hereby certify, under penalty of perjury, that the statements made herein and any supporting schedules are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name

Title

ATTACH W-2s AND W-3s OR EQUIVALENT EMPLOYEE LISTING



Revenue Commission

2008

Employer's Returns of License

Tax Withheld



Revenue Commission

2008
EMPLOYER'S RETURNS OF
LICENSE TAX WITHHELD
QUARTERLY FILER

Quarter Ended	Date paid	Amount paid	Subject wages
March 31, 2008			
June 30, 2008			
September 30, 2008			
December 31, 2008			
Totals			

DO NOT FILE! Keep for your records!

Use this form to keep a record of your filings throughout the year.

This will aid you in the preparation of next year's Reconciliation of License Tax Withheld.



Revenue Commission

**Employer's Return of
License Tax Withheld**

FOR PERIOD ENDING _____

FEDERAL ID OR SS# _____

MONTHLY

NAME: _____

QUARTERLY

ADDRESS: _____

CITY / STATE / ZIP: _____

		Column A GEORGETOWN	Column B SCOTT CO.	Column C SCHOOLS
1	Enter total salaries, wages, commissions, and other compensation paid this period.			
2	LESS: Amount included in line 1 which was paid for services outside of Georgetown/Scott County.			
3	LESS: Amount included in line 1 which was paid to employees who were not residents of Scott County.			
4	Total wages paid this period within each of columns A, B and C. (Subtract Lines 2 and 3 from Line 1)			
5	LESS: \$10,000 deduction from gross wages of each employee age 65 or older (columns A & B)			
6	Taxable Balance (subtract line 5 from line 4) Enter difference in columns A & B. Column C enter amount from line 4.			
7	License tax rate	1%	1%	1/2%
8	Tax Due (multiply line 6 by line 7) Enter result here.			
PENALTIES & INTEREST				
9	Penalty (5% per month or portion of month from due date until paid or if no tax due until return is filed, Maximum 25% Minimum \$25.00 in each of columns A, B & C)			
10	Interest (12% per annum of any tax not paid in each of columns A, B & C)			
ADJUSTMENTS				
11	Adjustments to tax due			
12	TOTAL TAX DUE (add lines 8 through 11)			
COMBINED TOTAL PAID (add line 12, columns A, B & C)				

By signing below, I certify the information contained herein is true and correct.

Signature

Date

Printed name

Title

OFFICE USE ONLY

Date Paid: _____

Amount: _____

Check#: _____

By: _____

Mail return with payment to: Georgetown/Scott County Revenue Commission, P O Box 800, Georgetown KY 40324

Form PR100, Employer's Return of License Tax Withheld Instructions

Pursuant to the authority vested in it by the Kentucky Constitution and by state statute,

- a) the City of Georgetown, Kentucky has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the City for work done or services performed or rendered in the City by every resident or nonresident who is an employee.
- b) the Scott County Fiscal Court has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident or nonresident who is an employee.
- c) the Scott County Board of Education has imposed an occupational license tax measured by ½% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident who is an employee.

As set forth in the occupational license tax ordinance the license tax required to be withheld on an employee's compensation by the employer and remitted to the jurisdiction imposing the tax includes a license tax on, "All wages, salaries, commissions or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes adjusted as follows:

- (A) include all amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including, but not limited to salary reduction arrangements under Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h) or 457 of the Internal Revenue Code; and
- (B) include all amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code including, but not limited to Section 125 and 132 of the Internal Revenue Code."

The ordinance further provides,

- (A) Each employer who employs one or more persons within the jurisdiction imposing the tax shall deduct at the time of payment of compensation to any employee the occupational license tax in accordance with Section 2 of the Regulations. The employer shall report for the quarterly periods ending March 31, June 30, September 30, and December 31 of each year the compensation from which license taxes have been so withheld on or before the last day of the month following the end of each such quarter. If the amount of license tax withheld exceeds Three Hundred Dollars (\$300.00) in any one of the preceding four (4) quarters, see Paragraph (B) below. In addition, the employer shall make the payment required to be made on account of such employee withholding of occupational license taxes on or before the time required for the filing of the quarterly returns.
- (B) Notwithstanding the provisions of Paragraph (A) hereof, monthly reporting is required of each employer who employs persons within the jurisdiction imposing the tax and whose occupational license taxes required to be withheld from all employee compensation for any one (1) of the preceding four (4) quarters shall exceed the sum of Three Hundred Dollars (\$300.00). If the taxpayer is required to file monthly for any one of the three jurisdictions (City/County/School) then the taxpayer is required to file monthly for the remaining jurisdictions regardless of the amount of the remaining jurisdictions quarterly withholdings. Each employer shall remit the occupational license taxes required to be withheld from employees monthly based upon the following schedule.

SCHEDULE FOR FILING EMPLOYER'S RETURNS OF LICENSE TAX WITHHELD AND REMITTING LICENSE TAX WITHHELD	
LICENSE TAX REQUIRED TO BE WITHHELD IN:	REQUIRED TO BE PAID BY (POSTMARKED OR HAND DELIVERED):
January	February 15
February	March 15
March	April 30
April	May 15
May	June 15
June	July 31
July	August 15
August	September 15
September	October 31
October	November 15
November	December 15
December	January 31



Revenue Commission

**Employer's Return of
License Tax Withheld**

FOR PERIOD ENDING _____

FEDERAL ID OR SS# _____

MONTHLY

NAME: _____

QUARTERLY

ADDRESS: _____

CITY / STATE / ZIP: _____

		Column A GEORGETOWN	Column B SCOTT CO.	Column C SCHOOLS
1	Enter total salaries, wages, commissions, and other compensation paid this period.			
2	LESS: Amount included in line 1 which was paid for services outside of Georgetown/Scott County.			
3	LESS: Amount included in line 1 which was paid to employees who were not residents of Scott County.			
4	Total wages paid this period within each of columns A, B and C. (Subtract Lines 2 and 3 from Line 1)			
5	LESS: \$10,000 deduction from gross wages of each employee age 65 or older (columns A & B)			
6	Taxable Balance (subtract line 5 from line 4) Enter difference in columns A & B. Column C enter amount from line 4.			
7	License tax rate	1%	1%	1/2%
8	Tax Due (multiply line 6 by line 7) Enter result here.			
PENALTIES & INTEREST				
9	Penalty (5% per month or portion of month from due date until paid or if no tax due until return is filed, Maximum 25% Minimum \$25.00 in each of columns A, B & C)			
10	Interest (12% per annum of any tax not paid in each of columns A, B & C)			
ADJUSTMENTS				
11	Adjustments to tax due			
12	TOTAL TAX DUE (add lines 8 through 11)			
COMBINED TOTAL PAID (add line 12, columns A, B & C)				

By signing below, I certify the information contained herein is true and correct.

Signature _____

Date _____

Printed name _____

Title _____

OFFICE USE ONLY

Date Paid: _____

Amount: _____

Check#: _____

By: _____

Mail return with payment to: Georgetown/Scott County Revenue Commission, P O Box 800, Georgetown KY 40324

Form PR100, Employer's Return of License Tax Withheld Instructions

Pursuant to the authority vested in it by the Kentucky Constitution and by state statute,

- a) the City of Georgetown, Kentucky has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the City for work done or services performed or rendered in the City by every resident or nonresident who is an employee.
- b) the Scott County Fiscal Court has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident or nonresident who is an employee.
- c) the Scott County Board of Education has imposed an occupational license tax measured by ½% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident who is an employee.

As set forth in the occupational license tax ordinance the license tax required to be withheld on an employee's compensation by the employer and remitted to the jurisdiction imposing the tax includes a license tax on, "All wages, salaries, commissions or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes adjusted as follows:

- (A) include all amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including, but not limited to salary reduction arrangements under Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h) or 457 of the Internal Revenue Code; and
- (B) include all amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code including, but not limited to Section 125 and 132 of the Internal Revenue Code."

The ordinance further provides,

- (A) Each employer who employs one or more persons within the jurisdiction imposing the tax shall deduct at the time of payment of compensation to any employee the occupational license tax in accordance with Section 2 of the Regulations. The employer shall report for the quarterly periods ending March 31, June 30, September 30, and December 31 of each year the compensation from which license taxes have been so withheld on or before the last day of the month following the end of each such quarter. If the amount of license tax withheld exceeds Three Hundred Dollars (\$300.00) in any one of the preceding four (4) quarters, see Paragraph (B) below. In addition, the employer shall make the payment required to be made on account of such employee withholding of occupational license taxes on or before the time required for the filing of the quarterly returns.
- (B) Notwithstanding the provisions of Paragraph (A) hereof, monthly reporting is required of each employer who employs persons within the jurisdiction imposing the tax and whose occupational license taxes required to be withheld from all employee compensation for any one (1) of the preceding four (4) quarters shall exceed the sum of Three Hundred Dollars (\$300.00). If the taxpayer is required to file monthly for any one of the three jurisdictions (City/County/School) then the taxpayer is required to file monthly for the remaining jurisdictions regardless of the amount of the remaining jurisdictions quarterly withholdings. Each employer shall remit the occupational license taxes required to be withheld from employees monthly based upon the following schedule.

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October	November 15
November	December 15
December	January 31



Revenue Commission

**Employer's Return of
License Tax Withheld**

FOR PERIOD ENDING _____

FEDERAL ID OR SS# _____

MONTHLY

NAME: _____

QUARTERLY

ADDRESS: _____

CITY / STATE / ZIP: _____

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5	LESS: \$10,000 deduction from gross wages of each employee age 65 or older (columns A & B)			
6	Taxable Balance (subtract line 5 from line 4) Enter difference in columns A & B. Column C enter amount from line 4.			
7	License tax rate	1%	1%	1/2%
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PENALTIES & INTEREST				
9	Penalty (5% per month or portion of month from due date until paid or if no tax due until return is filed, Maximum 25% Minimum \$25.00 in each of columns A, B & C)			
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ADJUSTMENTS				
11	Adjustments to tax due			
12	TOTAL TAX DUE (add lines 8 through 11)			
COMBINED TOTAL PAID (add line 12, columns A, B & C)				

By signing below, I certify the information contained herein is true and correct.

Signature

Date

Printed name

Title

OFFICE USE ONLY

Date Paid: _____

Amount: _____

Check#: _____

By: _____

Mail return with payment to: Georgetown/Scott County Revenue Commission, P O Box 800, Georgetown KY 40324

Form PR100, Employer's Return of License Tax Withheld Instructions

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- a) the City of Georgetown, Kentucky has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the City for work done or services performed or rendered in the City by every resident or nonresident who is an employee.
- b) the Scott County Fiscal Court has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident or nonresident who is an employee.
- c) the Scott County Board of Education has imposed an occupational license tax measured by ½% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident who is an employee.

As set forth in the occupational license tax ordinance the license tax required to be withheld on an employee's compensation by the employer and remitted to the jurisdiction imposing the tax includes a license tax on, "All wages, salaries, commissions or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes adjusted as follows:

- (A) include all amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including, but not limited to salary reduction arrangements under Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h) or 457 of the Internal Revenue Code; and
- (B) include all amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code including, but not limited to Section 125 and 132 of the Internal Revenue Code."

The ordinance further provides,

- (A) Each employer who employs one or more persons within the jurisdiction imposing the tax shall deduct at the time of payment of compensation to any employee the occupational license tax in accordance with Section 2 of the Regulations. The employer shall report for the quarterly periods ending March 31, June 30, September 30, and December 31 of each year the compensation from which license taxes have been so withheld on or before the last day of the month following the end of each such quarter. If the amount of license tax withheld exceeds Three Hundred Dollars (\$300.00) in any one of the preceding four (4) quarters, see Paragraph (B) below. In addition, the employer shall make the payment required to be made on account of such employee withholding of occupational license taxes on or before the time required for the filing of the quarterly returns.
- (B) Notwithstanding the provisions of Paragraph (A) hereof, monthly reporting is required of each employer who employs persons within the jurisdiction imposing the tax and whose occupational license taxes required to be withheld from all employee compensation for any one (1) of the preceding four (4) quarters shall exceed the sum of Three Hundred Dollars (\$300.00). If the taxpayer is required to file monthly for any one of the three jurisdictions (City/County/School) then the taxpayer is required to file monthly for the remaining jurisdictions regardless of the amount of the remaining jurisdictions quarterly withholdings. Each employer shall remit the occupational license taxes required to be withheld from employees monthly based upon the following schedule.

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LICENSE TAX REQUIRED TO BE WITHHELD IN:	REQUIRED TO BE PAID BY (POSTMARKED OR HAND DELIVERED):
January	February 15
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March	April 30
April	May 15
May	June 15
June	July 31
July	August 15
August	September 15
September	October 31
October	November 15
November	December 15
December	January 31



Revenue Commission

**Employer's Return of
License Tax Withheld**

FOR PERIOD ENDING _____

FEDERAL ID OR SS# _____

MONTHLY

NAME: _____

QUARTERLY

ADDRESS: _____

CITY / STATE / ZIP: _____

		Column A GEORGETOWN	Column B SCOTT CO.	Column C SCHOOLS
1	Enter total salaries, wages, commissions, and other compensation paid this period.			
2	LESS: Amount included in line 1 which was paid for services outside of Georgetown/Scott County.			
3	LESS: Amount included in line 1 which was paid to employees who were not residents of Scott County.			
4	Total wages paid this period within each of columns A, B and C. (Subtract Lines 2 and 3 from Line 1)			
5	LESS: \$10,000 deduction from gross wages of each employee age 65 or older (columns A & B)			
6	Taxable Balance (subtract line 5 from line 4) Enter difference in columns A & B. Column C enter amount from line 4.			
7	License tax rate	1%	1%	1/2%
8	Tax Due (multiply line 6 by line 7) Enter result here.			
PENALTIES & INTEREST				
9	Penalty (5% per month or portion of month from due date until paid or if no tax due until return is filed, Maximum 25% Minimum \$25.00 in each of columns A, B & C)			
10	Interest (12% per annum of any tax not paid in each of columns A, B & C)			
ADJUSTMENTS				
11	Adjustments to tax due			
12	TOTAL TAX DUE (add lines 8 through 11)			
COMBINED TOTAL PAID (add line 12, columns A, B & C)				

By signing below, I certify the information contained herein is true and correct.

Signature

Date

Printed name

Title

OFFICE USE ONLY

Date Paid: _____

Amount: _____

Check#: _____

By: _____

Mail return with payment to: Georgetown/Scott County Revenue Commission, P O Box 800, Georgetown KY 40324

Form PR100, Employer's Return of License Tax Withheld Instructions

Pursuant to the authority vested in it by the Kentucky Constitution and by state statute,

- a) the City of Georgetown, Kentucky has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the City for work done or services performed or rendered in the City by every resident or nonresident who is an employee.
- b) the Scott County Fiscal Court has imposed an occupational license tax measured by 1.00% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident or nonresident who is an employee.
- c) the Scott County Board of Education has imposed an occupational license tax measured by ½% of all compensation paid or payable in the County for work done or services performed or rendered in the County by every resident who is an employee.

As set forth in the occupational license tax ordinance the license tax required to be withheld on an employee's compensation by the employer and remitted to the jurisdiction imposing the tax includes a license tax on, "All wages, salaries, commissions or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes adjusted as follows:

- (A) include all amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including, but not limited to salary reduction arrangements under Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h) or 457 of the Internal Revenue Code; and
- (B) include all amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code including, but not limited to Section 125 and 132 of the Internal Revenue Code."

The ordinance further provides,

- (A) Each employer who employs one or more persons within the jurisdiction imposing the tax shall deduct at the time of payment of compensation to any employee the occupational license tax in accordance with Section 2 of the Regulations. The employer shall report for the quarterly periods ending March 31, June 30, September 30, and December 31 of each year the compensation from which license taxes have been so withheld on or before the last day of the month following the end of each such quarter. If the amount of license tax withheld exceeds Three Hundred Dollars (\$300.00) in any one of the preceding four (4) quarters, see Paragraph (B) below. In addition, the employer shall make the payment required to be made on account of such employee withholding of occupational license taxes on or before the time required for the filing of the quarterly returns.
- (B) Notwithstanding the provisions of Paragraph (A) hereof, monthly reporting is required of each employer who employs persons within the jurisdiction imposing the tax and whose occupational license taxes required to be withheld from all employee compensation for any one (1) of the preceding four (4) quarters shall exceed the sum of Three Hundred Dollars (\$300.00). If the taxpayer is required to file monthly for any one of the three jurisdictions (City/County/School) then the taxpayer is required to file monthly for the remaining jurisdictions regardless of the amount of the remaining jurisdictions quarterly withholdings. Each employer shall remit the occupational license taxes required to be withheld from employees monthly based upon the following schedule.

SCHEDULE FOR FILING EMPLOYER'S RETURNS OF LICENSE TAX WITHHELD AND REMITTING LICENSE TAX WITHHELD	
LICENSE TAX REQUIRED TO BE WITHHELD IN:	REQUIRED TO BE PAID BY (POSTMARKED OR HAND DELIVERED):
January	February 15
February	March 15
March	April 30
April	May 15
May	June 15
June	July 31
July	August 15
August	September 15
September	October 31
October	November 15
November	December 15
December	January 31

YOUR RIGHTS AS A GEORGETOWN/SCOTT COUNTY OCCUPATIONAL TAX TAXPAYER

MISSION

The mission of the Georgetown-Scott County Revenue Commission (GSCRC) is to provide courteous, accurate and efficient services for the benefit of Georgetown/Scott County and its citizens, and administer the occupational tax laws of the City of Georgetown, the Scott County Fiscal Court and the Scott County Public School District in a fair and impartial manner.

RIGHTS OF OCCUPATIONAL TAX TAXPAYER

Privacy—You have the right to privacy of information provided to the GSCRC. The GSCRC is not authorized to discuss your tax matters with anyone unless you authorize the GSCRC to do so.

Assistance—You have the right to advice and assistance from the GSCRC in complying with the occupational tax laws of the City of Georgetown, the Scott County Fiscal Court and the Scott County Public School District.

Explanation—You have the right to a clear and concise explanation of:

- Basis of assessment of additional license taxes, interest and penalties, or the denial or reduction of any refund or credit claim;
- Procedure for an appeal of a determination of the GSCRC; and
- License tax laws and changes in license tax laws so that you can comply with the law.

Appeal—You have the right to appeal a determination of the GSCRC, such as an assessment of license tax or penalty, reduction or a denial of a refund, or a revocation of a license or permit.

Conference—You have the right to a conference to discuss a license tax matter.

Representation—You have the right to representation by an attorney, accountant or other person in any hearing or conference with the GSCRC. If you intend for your representative to come in your place, you must notify the GSCRC prior to any hearing or conference.

Recordings—You have the right to make an audio recording of any meeting, conference or hearing with the GSCRC, or to be notified in advance if the GSCRC plans to record the proceedings and to receive a copy of any recording.

Consideration—You have the right to consideration of:

- Waiver of penalties or collection fees if “reasonable cause” for reduction or waiver is given (“reasonable cause” is defined as: “an event, happening or circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the GSCRC pursuant to law or administrative regulation”);
- Installment payments of delinquent license taxes, interest and penalties.

Georgetown/Scott County
Revenue Commission, Inc
P O Box 800
Georgetown, KY 40324

RETURN SERVICE REQUESTED

U.S. Postage Paid
Georgetown, KY
Permit # 21