



Georgetown-Scott County Revenue Commission
P.O. Box 800
Georgetown, KY 40324
RETURN SERVICE REQUESTED

PRESORTED
FIRST CLASS MAIL
US POSTAGE
PAID
GEORGETOWN, KY
PERMIT# _____

***** IMPORTANT TAX INFORMATION *****

TAX FORMS WILL NO LONGER BE MAILED BY GSCRC

BUSINESS NAME
STREET ADDRESS
CITY, STATE, ZIP CODE

PLEASE VISIT WWW.GSCREVENUE.COM FOR TAX FORMS AND INSTRUCTIONS

*****YOU HAVE AN ACTIVE/OPEN ACCOUNT AND ARE REQUIRED TO FILE TAX RETURNS WITH GSCRC*** *This is not a tax bill.***

IMPORTANT TAX DEADLINE INFORMATION FROM GSCRC

| FILING REQUIREMENT | DUE DATE | WHO HAS TO FILE | | | | | | | | | | |
|---|--|---|----------|-----------------|------------------------|--------------|-----------------------|------------------|--------------------------|--------------------|--------------------------|---|
| Employer's Return of License Tax Withheld (Form PR 100) | <p>Monthly Filers: The return and taxes owed are due by the 15th of the month following the tax period except for quarter-end months. See schedule below for the due dates for quarter end months of March, June, September, December.</p> <p>Quarterly Filers: The taxes are due as follows:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Tax Withheld</th> <th>Due Date</th> </tr> </thead> <tbody> <tr> <td>January – March</td> <td>April 30th</td> </tr> <tr> <td>April – June</td> <td>July 31st</td> </tr> <tr> <td>July – September</td> <td>October 31st</td> </tr> <tr> <td>October – December</td> <td>January 31st</td> </tr> </tbody> </table> | Tax Withheld | Due Date | January – March | April 30 th | April – June | July 31 st | July – September | October 31 st | October – December | January 31 st | All employers that withhold payroll taxes and remit on behalf of employees. All federal employees (i.e. postal workers) who are responsible for remitting their own payroll taxes must submit a monthly/quarter return with taxes due. Per local ordinance, any employer withholding three hundred dollars (\$300.00) or more in license taxes during any quarter shall file a return and pay the license tax withheld monthly. |
| Tax Withheld | Due Date | | | | | | | | | | | |
| January – March | April 30 th | | | | | | | | | | | |
| April – June | July 31 st | | | | | | | | | | | |
| July – September | October 31 st | | | | | | | | | | | |
| October – December | January 31 st | | | | | | | | | | | |
| Annual Reconciliation of License Tax Withheld (with employee W-2s or equivalent listing) | March 1, 2021 | All employers that withhold payroll tax and remit on behalf of employees. All federal employees (i.e. postal workers) who are responsible for remitting their own payroll taxes must submit the annual report with a copy of his/her W-2. | | | | | | | | | | |
| Copies of all 1099 MISC-Forms issued for non-employee compensation earned in Scott County. | March 1, 2021 | Every business required to file IRS Form 1099-MISC forms must submit copies of the forms to GSCRC. THERE IS NO MINIMUM threshold amount as with federal government. If the compensation paid is under \$600, please submit an equivalent list of name, address and compensation paid. | | | | | | | | | | |
| Net Profit License Tax Return (with copy of federal income tax return) | <p>Calendar Year Filer: April 15, 2021</p> <p>Fiscal Year Filer: Due on the 15th of the 4th month after the fiscal year end date.</p> | All businesses that have an open account with GSCRC must submit an annual Net Profit License Tax Return- <u><i>EVEN IF THERE IS NO ACTIVITY OR A LOSS IS REPORTED.</i></u> | | | | | | | | | | |
| Net Profit License Tax Extension Request | <p>Calendar Year Filer: Due April 15, 2020.</p> <p>Fiscal Year Filer: Due on the 15th day of the 4th month after the fiscal year end date.</p> | Please be advised that IRS extensions are not acceptable unless a copy is filed with GSCRC, along with any estimated tax due, on or before the original due date of the return. Attaching a copy of the approved Federal extension at the time of filing the NP100 is not sufficient and late penalties will be assessed. | | | | | | | | | | |

- **REMEMBER: BEGINNING 1/1/2020, GSCRC WILL NOT MAIL ANY TAX FORMS.** *PLEASE NOTE: Failure to receive tax returns by mail is not justification for failure to file required tax returns.*
- **Penalties & Interest:** Returns postmarked after the due date will be subject to penalties (minimum of \$25.00 PER jurisdiction, Max of 25% of tax due PER jurisdiction).
- **NEW BUSINESSES:** If this is the first year that a Net Profit License Tax Return is filed for your business, please submit a Form BQ 100 Questionnaire for Occupational Tax (INCLUDE COPY OF PHOTO ID.)