

**LAUREL COUNTY, KENTUCKY ANNUAL LICENSE FEE RETURN (FEDERAL)**

I hereby certify that the information, schedules, statements and exhibits filed herewith are true and correct. Signed _____ Date _____ <input type="checkbox"/> No activity (Return form even if there was no activity this year.) <input type="checkbox"/> Final return (All taxes have been paid and no future activity is planned.) <input type="checkbox"/> Address change (Please note changes below)	<p align="center"><b>YOU MUST ATTACH A COPY OF YOUR W-2 OR FINAL PAY STUB</b></p> 1. Salaries, wages, commissions & other compensation \$ _____ 2. Less wages earned outside Laurel County \$ _____ 3. Taxable earnings (Line 1 minus Line 2) \$ _____ 4. Total Tax (Line 3 X .01) \$ _____ 5. Add (+) debit or subtract (-) credit \$ _____ 6. Penalty - 5% monthly; max 25%; min \$25.00 \$ _____ 7. Interest - 1% monthly or fraction thereof \$ _____ 8. Total due \$ _____																		
Account No. _____ FED ID OR SS NO. _____																			
Name & Address _____	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: center;">FOR PERIOD ENDING</th> </tr> <tr> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> <td style="text-align: center;">Year</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> <tr> <th colspan="3" style="text-align: center;">DUE ON OR BEFORE</th> </tr> <tr> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> <td style="text-align: center;">Year</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	FOR PERIOD ENDING			Month	Day	Year				DUE ON OR BEFORE			Month	Day	Year			
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	Make checks payable to LCOT and mail to: <b>LAUREL COUNTY OCCUPATIONAL TAX OFFICE</b> PO BOX 650 LONDON KY 40743-0650 (606) 878-9766																		

\*THERE WILL BE A \$25.00 FEE FOR RETURNED OR NSF CHECKS\* Form WH-1 FED Rev. 01/01/2010

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I hereby certify that the information, schedules, statements and exhibits filed herewith are true and correct. Signed <b>YOUR COPY FOR YOUR RECORDS</b> Date _____ <input type="checkbox"/> No activity (Return form even if there was no activity this year.) <input type="checkbox"/> Final return (All taxes have been paid and no future activity is planned.) <input type="checkbox"/> Address change (Please note changes below)	1. Salaries, wages, commissions & other compensation \$ _____ 2. Less wages earned outside Laurel County \$ _____ 3. Taxable earnings (Line 1 minus Line 2) \$ _____ 4. Total Tax (Line 3 X .01) \$ _____ 5. Add (+) debit or subtract (-) credit \$ _____ 6. Penalty - 5% monthly; max 25%; min \$25.00 \$ _____ 7. Interest - 1% monthly or fraction thereof \$ _____ 8. Total due \$ _____																		
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\*KEEP THIS COPY FOR YOUR RECORDS.

m WH-1 FED Rev. 01/01/2010

PLEASE DETACH THE TOP COPY AND RETURN IT TO THE OCCUPATIONAL TAX OFFICE. YOU SHOULD INCLUDE ANY REMITTANCE WITH THE RETURN. THE SECOND COPY IS FOR YOUR RECORDS.

**INSTRUCTIONS YOU MUST ATTACH A COPY OF YOUR W-2 OR FINAL PAY STUB**

LINE 1. COMPENSATION BEFORE ANY DEDUCTIONS. THE OCCUPATIONAL LICENSE FEE IS ASSESSED ON TRUE GROSS. AS A FEDERAL EMPLOYEE YOU SHOULD USE MEDICARE WAGES, BOX 5, PLUS BOX 14 PRE TAX HEALTH BENEFITS, PRE TAX HEALTH SAVINGS ACCOUNTS, AND ANY OTHER PRE TAX DEDUCTIONS. COMPENSATION IS DEFINED AS "THE GROSS AMOUNT OF ALL SALARIES, WAGES, COMMISSIONS, FEES (INCLUDING DIRECTOR FEES), BONUSES, OR ANY OTHER MONEY PAYMENTS OF ANY KIND, OR OTHER CONSIDERATIONS HAVING A MONETARY VALUE...". EXPENSE REIMBURSEMENT IS NOT INCLUDED IN COMPENSATION.

LINE 2. COMPENSATION AS DEFINED ON LINE 1 EARNED OUTSIDE LAUREL COUNTY.

LINE 5. ENTER ANY UNDERPAYMENTS OR CREDITS FROM PRIOR PERIODS. PLEASE EXPLAIN ON BACK OF FORM.

LINE 6. PENALTY OF 5% MONTHLY; MAX 25%; MINIMUM \$25.00, CALCULATED ON THE TOTAL OF LINE 4 AND LINE 5.\*\*

LINE 7. CALCULATED ON THE TOTAL OF LINE 4 AND LINE 5 X 1% X NUMBER OF MONTHS.\*\*

**\*\*Changes: The Occupational Tax Ordinance was amended to reflect changes required by the state legislature. Following is an explanation of the changes: all changes are due to standardization and specified in KRS 67.**

**\*\*PENALTY: Penalty for late filing or late payment is 5% of the tax due for each calendar month or fraction of a month, maximum penalty of 25%, minimum penalty of \$25.00.**

**\*\*INTEREST: Interest for late payment is 1% of the tax due for each calendar month or fraction of a month if the return is filed after the original due date.**

Please visit our website: [www.lcotax.com](http://www.lcotax.com), where you can find out more information on any changes, download forms, view or download the occupational tax ordinance, and other information you may find helpful or informative.