

**LAUREL COUNTY, KENTUCKY NET PROFIT** Year: **PAYMENT VOUCHERS**

**QUARTERLY ESTIMATE**

CALENDAR YEAR FILERS

ACCOUNT NUMBER \_\_\_\_\_

**DUE DATE: 04 / 15 /**

FED ID OR SS NO. \_\_\_\_\_

FOR FISCAL YEAR FILERS ONLY: FISCAL YEAR ENDING \_\_\_\_/\_\_\_\_/\_\_\_\_

**AMOUNT OF ESTIMATE \$** \_\_\_\_\_

NAME AND ADDRESS

Make checks payable to LCOT and mail to:  
**LAUREL COUNTY OCCUPATIONAL TAX OFFICE**  
PO BOX 650, LONDON, KY 40743-0650  
Phone (606) 878-9766 Fax (606) 878-9803  
Visit our website at <https://lcotax.com>  
There is a \$25.00 fee for returned checks.

Detach here

Detach here

FORM ES - 1 01/09/17

**LAUREL COUNTY, KENTUCKY NET PROFIT** Year: **PAYMENT VOUCHERS**

**QUARTERLY ESTIMATE**

CALENDAR YEAR FILERS

ACCOUNT NUMBER \_\_\_\_\_

**DUE DATE: 07 / 15 /**

FED ID OR SS NO. \_\_\_\_\_

FOR FISCAL YEAR FILERS ONLY: FISCAL YEAR ENDING \_\_\_\_/\_\_\_\_/\_\_\_\_

**AMOUNT OF ESTIMATE \$** \_\_\_\_\_

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**LAUREL COUNTY, KENTUCKY NET PROFIT** Year: **PAYMENT VOUCHERS**

**QUARTERLY ESTIMATE**

CALENDAR YEAR FILERS

ACCOUNT NUMBER \_\_\_\_\_

**DUE DATE: 10 / 15 /**

FED ID OR SS NO. \_\_\_\_\_

FOR FISCAL YEAR FILERS ONLY: FISCAL YEAR ENDING \_\_\_\_/\_\_\_\_/\_\_\_\_

**AMOUNT OF ESTIMATE \$** \_\_\_\_\_

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FORM ES - 1 01/09/17

## QUARTERLY ESTIMATE

## CALENDAR YEAR FILERS

ACCOUNT NUMBER \_\_\_\_\_

DUE DATE: 12 / 15 /

FED ID OR SS NO. \_\_\_\_\_

FOR FISCAL YEAR FILERS FISCAL YEAR ENDING \_\_\_\_ / \_\_\_\_ / \_\_\_\_

AMOUNT OF ESTIMATE \$ \_\_\_\_\_

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FORM ES - 1 03/01/2008

## INSTRUCTIONS

## LAUREL COUNTY, KENTUCKY NET PROFIT QUARTERLY ESTIMATE

## PAYMENT SUMMARY

	DATE PAID	AMOUNT OF ESTIMATE	CHECK NUMBER
KEEP FOR YOUR RECORDS	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

The Laurel County Fiscal Court amended the Occupational Tax Ordinance in September of 2007 to reflect changes required by the state legislature in an effort to standardize Occupational Tax law across the state of Kentucky. Following is an explanation of the change that requires estimated payments provisions associated with those requirements.

Every business entity, other than a sole proprietorship, shall make quarterly estimated tax payments on or before the fifteenth day of the fourth, sixth, ninth and twelfth month of each taxable year if the tax liability for any previous taxable year exceeds five thousand dollars (\$5,000).

The quarterly estimated tax payments required shall be based on the lesser of:

- (a) Twenty-two and one-half percent (22.5%) of the current taxable year tax liability;
- (b) Twenty-five percent (25%) of the preceding full year taxable year tax liability; or
- (c) Twenty-five percent (25%) of the average tax liability for the three (3) preceding full year taxable years' tax liabilities if the tax liability for any of the three (3) preceding full taxable years exceeded twenty thousand dollars (\$20,000).

Any business entity that fails to submit the minimum quarterly payment required by the due date for the quarterly payment shall pay an amount equal to twelve percent (12%) per annum simple interest on the amount of the quarterly payment required from the earlier of:

- (a) The due date for the quarterly payment until the time when the aggregate quarterly payments submitted for the taxable year equal the minimum aggregate payments due; or
- (b) The due date of the annual return. A fraction of a month is counted as an entire month.

The estimated payment requirements shall not apply to any business entity's first full or partial taxable year of doing business in the county or any first taxable year in which a business entity's tax liability exceeds five thousand dollars (\$5,000).

**OUR OFFICE IS LOCATED IN THE LAUREL COUNTY COURTHOUSE, 101 S MAIN ST ON THE THIRD FLOOR, ROOM 335. THE MAILING ADDRESS IS PO BOX 650 LONDON, KY 40743. OUR EMAIL ADDRESS IS [occtax@laurelcok.gov](mailto:occtax@laurelcok.gov). VISIT US ON THE WEB AT [www.lcotax.com](http://www.lcotax.com).**