

QUESTIONNAIRE AND INITIAL REPORTING FOR AN OCCUPATIONAL LICENSE TAX ACCOUNT FOR SCHOOLS

NON-PROFIT organizations will not be required to file Form 228-S, Net Profits Occupational License Tax Return, provided a copy of a Federal letter of exemption is submitted to support the non-profit status.

Account Number

OFFICE USE ONLY

Email tax.office@fayette.kyschools.us or fax to (859) 422-9888

- 1) Business or trade name: _____
- 2) Local business address: _____
- 3) Home address: _____
- 4) Mailing address for forms if different: _____
- 5) Email address: _____
- 6) Telephone numbers: Business _____ Home _____ Fax _____
- 7) Ownership:

Sole Proprietor	Partnership	Corporation	S Corporation
LLC/Sole Proprietor	LLC/Partnership	LLC/Corporation	LLC/S Corporation
Non-Profit (attach federal exemption letter)		Other	

8) Name of owner(s), partners, or corporate officers: _____

9) Social Security Number: _____ Federal ID Number: _____

10) Nature of Business: _____

11) Date business started in Fayette County: _____

12) Do you have employees? Yes No

13) Accounting period per federal income tax return: Calendar Year Fiscal Year (month/day) _____

14) Do you have any other business entities in Fayette County? Yes No

If YES, list the business name(s) _____

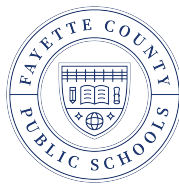
If applicable, name former owner: _____

I certify that, to the best of my knowledge, the above information is true, accurate, and complete.

Signature

Title

Date



The Board of Education of Fayette County, by resolution, as authorized by KRS 160.605 has imposed a one-half of one percent (0.5%) Occupational License Tax for Schools, effective March 1, 1986, on all individuals, employers and businesses in Fayette County. The rate of 0.5% applies as follows:

1. Gross wages, salaries, commissions and other compensation (including deferred compensation and employee contributions to Cafeteria plans under Section 125 of the IRC) paid to **resident** employees and earned in Fayette County.
2. Net profits of every business from activities conducted within Fayette County.

Additional provisions of the resolution are:

1. Each employer must withhold the 0.5% license tax for schools from gross wages, salaries, commissions and other compensation (including deferred compensation and employee contributions to Cafeteria plans under Section 125 of the IRC) paid to employees who are Fayette County residents for work performed within Fayette County.
2. Each business, profession, or occupation becoming subject to the Occupational License Tax for Schools must at that time register with the Fayette County Public Schools Tax Office.

The forms required for reporting are:

1. Form 220-221-S must be used by employers to report the license tax withheld from employees. The total amount withheld must be submitted not less than quarterly.
2. Form 222-S must be used by employers to report annually the name, address, social security number, compensation earned and license tax withheld of each employee.
3. Form 228-S must be used by each business to report annually its net profits subject to the license tax.

Each of forms listed above will provide further detailed information and instructions.

Physical address: 450 Park Place, Lexington, KY 40511

Mailing address: Tax Collection Office, P.O. Box 55570, Lexington, KY 40555