

The Lexington-Fayette Urban County Government Charter provides that, the 2.25% Occupational License Fee applies to all individuals, employers and businesses in Fayette County. The rate is:

- (1) 2.25% of each individual's 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 earned within Fayette County.
- (2) 2.25% of the net profits of every business from activities conducted within Fayette County.

Additional provisions of the Ordinance are:

- (1) Each employer must withhold 2.25% license fee 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 for services performed within Fayette County.
- (2) Each business becoming subject to the Ordinance must at the time obtain an Occupational License. The initial fee of \$100.00 must be paid at the time of registration. This minimum fee may be used as a credit on the annual Net Profits License Fee Return (Form No. 228) when it is filed after the close of your accounting period but it is not refundable.

The forms for required reporting are:

- (1) Form No. 220/221 must be used by employers to report license fee withheld from employees,
- (a) when the total amount withheld is \$300.00 or *more* per quarter it must be submitted **monthly**,
- (b) when the total amount withheld is *less* than \$300.00 per quarter it must be submitted **quarterly**.
- (2) Form No. 222 must be used by employers to report **annually** the name, address, social security number, compensation earned and license fee withheld of each employee.
- (3) Form No. 228 must be used by each business to report **annually** its net profits subject to the 2.25% license fee.

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



## **QUESTIONNAIRE AND INITIAL REPORTING**

FOR AN OCCUPATIONAL LICENSE FEE ACCOUNT



An **initial** fee of \$100.00 (make check payable to LFUCG) **must** be enclosed with the questionnaire when it is returned. NON-PROFIT organizations will not be required to make the \$100.00 initial payment nor file Form 228, Net Profit License Fee return, provided a copy of the federal letter of exemption is submitted to support the non-profit status. Section 13-13 of the Code of Ordinances provides for annual regulatory or minimum fees that are applicable to varied types of businesses NOT IN ADDITION TO but INSTEAD OF the above mentioned initial fee of \$100.00 This fee may be used as a credit on the annual Net Profit License Fee Return (Form 228) when it becomes due.

OFFICE USE ONLY								
Account #	Validating Number							
Amount	Special Code (circle)							
\$	R D B M S G A E							
Business Code	Payment Type FYE							
	🗆 Cash							
	Check							
Date Assigned	Collector Req. By							

Return to: Division of Revenue, P O Box 14058, Lexington, KY 40512

1)	Business or Trac	de N	ame:									
2)	Doing Business	As:										
3)	(No P O Boxes)									Zip (	Code	
4)	Homes Address	:		•						Zip (	`ode	
5)	5) Mailing Address For Forms if Different:											
	Check if Mailin	g Ad	dress is to a tax preparer	an employee of you	r bus	siness. If so	, you <b>must</b> comp	olete	Zip C E Lines 2 and		ve.	
6)	E-mail Address:	:										
7)	Telephone Numbers:		Business:			Fax:		Home:				
8)	Ownership:		Sole Proprietor LLC/Sole Proprietor Non-Profit (attach feder	Partno LLC/P ral exemptior	artnership		Corporatio LLC/Corpc Other			S Corporation LLC/S Corporation		
9)	Name of owner	(s), I	partners, or corporate off	icers:								
10)	) Social Security Number:			Federal ID #:								
11)	Nature of Busin	ess:										
12)	2) Date Business Started in Fayette County:					_	Do you ha	ave employees?		Yes		No
13)			erly zoned, and has a Cer Division of Building Inspe					lephone 859-258	□ 8-37	Yes 70		No
14)	Accounting per	iod p	er federal income tax ret	turn?	Calendar Year			Fiscal Year (mor	nth/	day)		
15)	Do you have an		<b>ter business entities in Fa</b> (ES", list the business nar		?		Yes	□ No				

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