

Contact Numbers

Laura Chilton, Occupational Tax
Administrator
(502) 875-8709

Eric Cockley, Planning Supervisor
(502) 875-8701

Online Information

Ordinances, applications and forms
are available on line on our website
at:

<http://www.franklincounty.ky.gov/dept/occtax.htm>



The Business One-Stop Shop of Frankfort and Franklin County, Kentucky is a collaborative effort between Kentucky Capital Development Corporation, The Frankfort Area Chamber of Commerce, Downtown Frankfort, Inc., the City of Frankfort, and Franklin County Fiscal Court.

<http://kycapitaldevelopment.com/boss.aspx>

Additional Resources

State of Kentucky Business Permits and Licensing Website:
www.thinkkentucky.com/BIC or call 1-800-626-2250

Frankfort Area Chamber of Commerce

100 Capital Avenue
Frankfort, KY 40601
Phone 502-223-8261
Fax: 502-223-5942
chamber@frankfortky.infor
www.frankfortky.info

For information on starting a business in Frankfort:
<http://www.frankfortky.info/Documents/SmallBusinessBooklet.pdf>

Obtaining an EIN:

www.irs.gov
Or call 1-800-829-4933

State of Kentucky Alcoholic Beverage Control

502-564-4850

City of Frankfort Business License Division

502-875-8500

Franklin County Occupational Tax

A GUIDE TO CONDUCTING BUSINESS IN FRANKLIN COUNTY

A Business Owner's Guide of rules and regulations to conducting business in Franklin County.



Obtaining a License

Who Should Obtain a Business License?

Any person, association, corporation, or other entity engaged in any trade, occupation, or profession or other activity performed in Franklin County, outside the incorporated area. This includes all contractors and subcontractors.

How Do I apply for a License? In Franklin County

For those operating in an office or commercial setting, a business license application must be completed and submitted with the \$10.00 application fee.

Franklin County Home Office

For those operating a business based from a home that is located in the county, a business license application as well as a home office questionnaire must be completed and submitted with the \$10.00 application fee.

Out of Town or City of Frankfort Residents

For those residents whose home or business is located in the city but perform work in the county, a business license application must be completed and submitted with a \$10.00 application fee.

Non Profit Organizations

Who have employees must complete a business license application and home office questionnaire (if applicable) in order to register for a Franklin County withholding account. However they are exempt from the application fee, will not be issued a license, and are exempt from Net Profits License Fee Tax.

Renewing Your License

Net Profit Returns

The Net Profits License Fee tax rate is 1%. This tax is levied and imposed on the earnings of a person, association, corporation or other entity engaged in any occupation, trade, profession or other activity conducted or performed in the unincorporated area of Franklin County.

Filing the Net Profit License Fee Return renews your business license each year.

Due Date

The Net Profit License Fee Return is due 105 days after the end of your tax year. For example, if you operate on a calendar year, the return is due by April 15 of each year.

Federal Return

A copy of the federal return for your business must accompany your county Net Profit Return.

Extensions

A copy of the Federal Extension must be filed with Franklin County by the due date for the Net Profits License Fee Return.

Minimum Fee

Franklin County currently does not have a minimum fee.

Occupational Tax

Payroll Withholding Tax

The Occupational Withholding tax rate is 1%. This tax is on all wages and compensation for work or services performed in the unincorporated area of Franklin County by every resident and non-resident who is an employee. Employers are required to withhold occupational tax from employees and submit the tax to the Franklin County Occupational Tax Office on a quarterly basis. Occupational tax is due 30 days after the end of each quarter.

Penalties

Failure to apply for a license or to file any of the above referenced returns will result in penalties, interests and fines. Additionally, delinquent taxes may be turned over to the County Attorney for collection, and a court order may be obtained prohibiting the further conduct of the business

DEADLINES

Net Profits Return

April 15th for those with a 12/31 year end. For those with a fiscal year end, 105 days after the fiscal year end.

Payroll

Quarterly payroll returns are due 30 days after the end of each quarter.