

**FRANKLIN COUNTY**  
Employer's Quarterly Return License Fees Withheld

FRANKLIN COUNTY, KENTUCKY - Quarterly report of wages paid and tax withheld.  
If no wages were paid this quarter mark "NONE" and return this form with explanation.

1. NUMBER OF TAXABLE EMPLOYEES	
2. TOTAL SALARIES, WAGES, COMMISSION & OTHER COMPENSATION PAID ALL EMPLOYEES	\$
3. LESS ITEMS NOT SUBJECT TO (COMPENSATIONS PAID FOR SERVICES RENDERED INSIDE THE CITY OF FRANKFORT AND OUTSIDE FRANKLIN COUNTY)	\$
4. EARNINGS SUBJECT TO LICENSE FEE (LINE 2 MINUS LINE 3)	\$
5. LICENSE FEE DUE FOR QUARTER AT 1%	\$

**MAIL TO: FRANKLIN COUNTY**  
OCCUPATIONAL TAX  
P.O. BOX 594  
FRANKFORT, KENTUCKY 40602  
MAKE CHECKS PAYABLE TO:  
TREASURER, FRANKLIN COUNTY

FOR QUARTER ENDING \_\_\_\_\_

DUE ON OR BEFORE \_\_\_\_\_

ACCOUNT \_\_\_\_\_

6. ADJUSTMENTS (EXPLAIN ON REVERSE SIDE)	\$
7. PENALTY -5% per month or portion of month, not to exceed 25%. Minimum \$25.00	\$
8. INTEREST 1% PER MONTH	\$
CREDIT BALANCE	\$ -
9. TOTAL DUE	\$
10. TOTAL PAYMENT DUE WITH THIS RETURN	\$

No employees this quarter.  No employees in the future.

I HEREBY CERTIFY THAT THE INFORMATION AND STATEMENTS CONTAINED HEREIN AND ANY SCHEDULES OR EXHIBITS ATTACHED ARE CORRECT

DATE \_\_\_\_\_

OFFICIAL \_\_\_\_\_  
TITLE Owner, Partner, Manager, President, Etc.

SIGNED \_\_\_\_\_

PRINT NAME \_\_\_\_\_

State on this return if there has been any changes in name, ownership, address, etc. If a "FINAL RETURN" explain on reverse side.

CUSTOMER COPY

**INSTRUCTIONS for PREPARING and FILING FC-Form Q2**

Each employer of one or more persons must withhold the license fee 1% from gross salaries, and commissions paid. All employees are subject to the license fee, except domestics in the home and ordained ministers of religion, including employees of organizations in a business that is not subject to the license fee.

**QUARTERLY RETURN** - A quarterly return for all license fees withheld must be filed and the license fee paid by the last day of the month following the close of the calendar quarter. An employer shall be liable to a fine and imprisonment as provided by ordinance for failure to file a return. Interest and penalties are also provided for late filing.

- Line 1. Enter number of employees after eliminating those who are not subject.
- Line 2. Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation paid all employees during the quarter for which return is prepared. If no salaries, wages, or other compensations was paid during this quarter, so indicate and file FC-Form Q-2 with explanation.
- Line 3. Enter that portion of the compensation paid employees for services rendered inside the City of Frankfort and outside Franklin County.
- Line 4. Represents the difference between Items 2 and 3.
- Line 5. Shall be the actual license fee due at the rate of 1%.

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RETURN WITH PAYMENT

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