

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

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**MAIL TO: FRANKLIN COUNTY**  
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P.O. BOX 594  
FRANKFORT, KENTUCKY 40602

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

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

ACCOUNT \_\_\_\_\_

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10. TOTAL PAYMENT DUE WITH THIS RETURN	\$

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

RETURN WITH PAYMENT

No employees this quarter.  No employees in the future.

# FRANKLIN COUNTY

Mail to: Franklin County Occupational Tax Collector, P.O. Box 594, Frankfort, Kentucky 40602

## Reconciliation of License Fees Withheld

During Year Ended

To Be Filed With The 4th Quarter's Return By February 28, Or With The Final  
Quarterly return Of The Closing Of Any Business Either By Sale or Dissolution.

**EMPLOYER'S NAME, ADDRESS AND ACCOUNT NUMBER**

### HOW TO RECONCILE YOUR PAYROLL AND WITHHOLDINGS

Enter under TOTAL PAYROLL the quarterly totals of all compensation paid all employees. Deduct any payments for services performed inside City of Frankfort and outside Franklin County and enter balance in SUBJECT PAYROLL column. SUBJECT PAYROLL includes all compensation, i.e., Vacation and Holiday pay, tips and gratuities.

Enter below for each employee, the Social Security Number, name and address, and zip code, total compensation paid and amount of Franklin County license fee withheld. Continue on reverse side. Attach additional sheets of the same size if space requirements are inadequate. Employers desiring to submit copies of W2 forms or other type listings which provide the required information may do so in lieu of the listing form below. When submitting W2 forms, complete this reconciliation (FC-Form 4) and attach it to the top of the stack. An adding machine tape, listing the amount of license fee withheld as indicated by individual employee's statements, should be attached

	TOTAL PAYROLL	SUBJECT PAYROLL		LICENSE FEE WITHHELD
1. 1st Quarter ended Mar31	\$	\$	X 1% -	\$
2. 2nd Quarter ended June 30	\$	\$	X 1% -	\$
3. 3rd Quarter ended Spt. 30	\$	\$	X 1% -	\$
4. 4th Quarter ended Dec. 31	\$	\$	X 1% -	\$
5. TOTAL ALL QUARTERS.....	\$	\$		\$
6. Actual withholdings remitted for the year on FC-Form Q2				\$
7. Difference between lines 5 and 6 (if any, check applicable box below)				\$

- Minor difference attributable to fractional variations only (no adjustment due.)
- Difference indicates insufficient total remittance for year. Check in payment attached.
- Difference indicates overpayment not attributable to fractional variations. Full explanation and claim for refund is attached.

8. Number of employees \_\_\_\_\_

	Signature	Title	Date
NAME, ADDRESS & SOCIAL SECURITY NUMBER OF EMPLOYEE	TOTAL EARNINGS FOR THE YEAR	LICENSE FEE WITHHELD	

If report is completed on this page, total here  
(USE REVERSE SIDE IF ADDITIONAL SPACE IS NEEDED)