

## Contact Information:

### Franklin County Fiscal Court

P.O. Box 594  
321 West Main St.  
Frankfort, KY 40602

*Laura Chilton,*  
Occupational Tax Administrator  
Phone (502) 875-8709  
Fax (502) 875-8737  
Email: lchilton@franklincountyky.com

*Eric Cockley,*  
Planning Supervisor  
(502) 875-8701



## Online Information

Ordinances, applications and forms are available online at:

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

Submit your business license application & payment online at:

<http://bit.do/occtax>

\*additional fees will apply.



## Additional Information

**Kentucky One Stop Business Portal**  
<http://onestop.ky.gov>

**Obtaining a State Employee Withholding Number**  
[www.revenue.ky.gov](http://www.revenue.ky.gov)

**Obtaining an EIN:**  
[www.irs.gov](http://www.irs.gov)  
Or call 1-800-829-4933

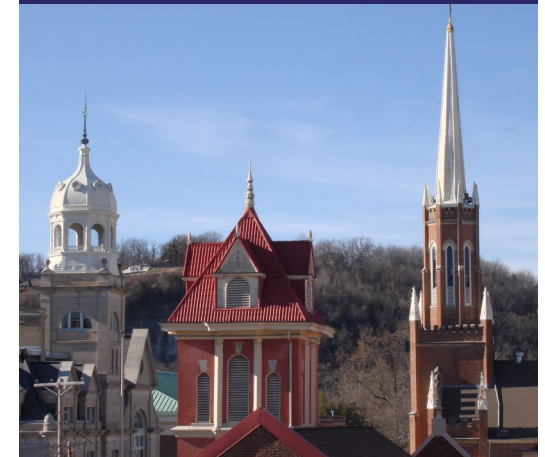
**Frankfort Area Chamber of Commerce**  
100 Capital Avenue  
Frankfort, KY 40601  
Phone (502) 223-8261  
Fax: (502) 223-5942  
[chamber@frankfortky.info](mailto:chamber@frankfortky.info)  
[www.frankfortky.info](http://www.frankfortky.info)

**Commonwealth of Kentucky Alcoholic Beverage Control**  
502-564-4850



# A GUIDE TO CONDUCTING BUSINESS IN FRANKLIN COUNTY

A Business Owner's Guide to the rules and regulations for doing business in Franklin County.



**Franklin County Occupational Tax Office**

[www.franklincounty.ky.gov](http://www.franklincounty.ky.gov)

## Obtaining a Franklin County Business 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 \$40.00 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 \$40.00 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 \$40.00 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.**

**Minimum Fee** – Please note that there is a **minimum fee** of \$40.00 associated with the Net Profits License Fee Return. The taxpayer should pay the greater of \$40.00 or 1% of the net profits earned from activity within the unincorporated area of Franklin County.

**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.

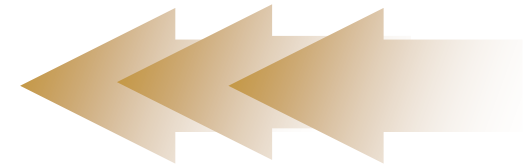
## DEADLINES

### Net Profits Return

- April 15<sup>th</sup> 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



## Occupational Tax

### Payroll Withholding Tax

The Occupational Withholding tax rate is 1%. This tax is on all wages and compensation for work done 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 their 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.

