

WELCOME TO KENTON COUNTY AND CITIES OCCUPATIONAL LICENSE

We are located in the Kenton County Building 1840 Simon Kenton Way, Suite 5100, Covington KY 41011. Our telephone number is (859) 392-1440 and our Fax number is (859) 392-1459.

The Fiscal Court Office is the collecting and licensing agent for occupational license fees and business license renewal fees for Kenton County and the following cities:

- Bromley
- Crescent Springs
- Covington *
- Crestview Hills
- Edgewood
- Elsmere
- Erlanger
- Fort Mitchell
- Fort Wright
- Independence
- Lakeside Park
- Ludlow
- Park Hills
- Ryland Heights
- Taylor Mill
- Villa Hills

*The City of Covington acts as its own collecting agent and all returns should be processed through their tax department. Starting January 1, 2009, the City of Covington will be part of the \$225 Countywide License program. Contact them directly if additional information is needed regarding their occupational license fees at 859 292-2184.

NOTE: You must still obtain a license for Kenton County if you are doing business in Covington KY.

How to Obtain a County Occupational License Account Number:

- Go to Suite 5100 and obtain a Kenton County and Cities Occupational License Application KC Form 1. Or download the Kenton County and Cities Occupational License Application KCForm1 from www.kentoncounty.org
- After submission of the application the Fiscal Court reviews the application and issues an account number to be used for the Annual Occupational License Fee & Business License Renewal Return and Employees' Quarterly Withholding Return Filings.
- A zoning and/or city permit may be required before you begin business activity. This includes 'door-to-door' solicitations. Please contact Planning & Development Services of Kenton County or the respective city for zoning and/or city permits.

What to Expect

Once your application has been approved and processed:

- You will receive an Occupational License within 30 days.
- Payroll Returns will be due 30 days after quarter ends.
- Annual Business License Fee & Business License Renewal Return will be due on the 15th day of the fourth month after the businesses year end.

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County Occupational License Fees -- What to File and Remit

The occupational license fees are composed of three filings:

1. The Annual Occupational License Fee & Business License Renewal.
2. Employers Quarterly Payroll Withholding Return.
3. Annual Reconciliation of Payroll.

Occupational License Fees

The occupational license fee is imposed for the privilege of engaging in any business, profession, occupation, or trade within Kenton County and Cities in Kentucky regardless of the legal residence of the party so engaged. (KRS 160.482 - 160.488).

An Occupational License is required **before doing business or performing work** in Kenton County or any Kenton county city. The Occupational License Fee is non-refundable. The following lists the License fee rate for Kenton County and Cities:

Bromley	\$50.00	Independence	\$ 50.00
Covington	\$50.00	Lakeside Park	\$ 50.00
Crescent Springs	\$50.00	Ludlow	\$ 50.00
Crestview Hills	\$50.00	Park Hills	\$ 50.00
Edgewood	\$50.00	Ryland Heights	\$ 50.00
Elsmere	\$50.00	Taylor Mill	\$ 50.00
Erlanger	\$50.00	Villa Hills	\$ 50.00
Fort Mitchell	\$50.00	Kenton County	None
Fort Wright	\$50.00		

A Countywide Business License is available for purchase and is designed for companies that may work in more than three or four cities or do not know how many cities they will work in during the year, (such as Delivery Companies, Service Oriented Companies and Real Estate Agents). You may purchase a **Countywide Business License** for \$225.00 instead of purchasing individual city licenses. The Countywide Business License allows you to do business or perform work in all Kenton County Cities including the City of Covington.

When you may purchase a Countywide Business License:

- The Countywide Business License must be purchased at time of application prior to doing business or performing work in Kenton County and Cities or
- The Countywide Business License may be purchased on renewal if the renewal return is filed timely.

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- The Countywide Business License may not be purchased in arrears. For example, Company “A” paid \$150.00 for license to do business in Ft. Mitchell, Ft Wright and Erlanger in 2015 (\$50.00 for each of the cities). In October 2015, Company “A” contracts to perform work in Independence, KY. Company “A” adds Independence to its license by sending in an application “adding a city” and remitting a check for \$75.00 for a Countywide Business License (\$75.00 plus the original \$150.00 paid for license). Company “A” can not purchase a Countywide Business License by paying the difference between what they have already paid and the Countywide amount but has to pay the additional \$50.00 for the Independence License.

Adding a City License to an Existing Account

If you have an account and an existing License with Kenton County and Cities you may add a city license to your account by doing one of the following:

By Application:

- Obtain an application.
- Select “Adding a City” check box.
- Select the City/Cities that you are adding.
- Write in your account number.
- Fill in the remaining questions on the application.
- Remit a check for the additional city/cities with the application to Kenton County Fiscal Court.

By Filing Annual Business License and Renewal Return:

- When you file the return and you know that you will be working in a new city during the next year, check the box and circle the License Renewal fee amount listed by the city in column 9 on the return. Pay the appropriate fees and renewal fee and timely submit the return by the due date.
- When you file your return and you conducted business in a city that you do not have a license for, obtain an application and follow the instructions above for “Adding a City License to an Existing Account” under “By Application”. Attach the application to the Renewal Return and submit with the appropriate remittance. **Note: If you are not planning to continue to do business in that City, do not circle that city on the renewal return. The license you are paying for on the Annual Return is for the next license year.**
- When you file the return and you worked in a city during the year that you were not licensed in; and you will be working in that city during the next year; circle the License Renewal fee amount listed by the city in column 9 on the return. Obtain an application and follow the instructions above for “Adding a City to an Existing Account” “By Application”. Attach the application to the Renewal Return and submit with the appropriate remittance.

Note: Licenses are not transferable or exchangeable.

- Selling a Business: If you sell your company and the new owner has a different TIN or FEIN they must complete a new application and purchase a license
- Transfer from City to City: **You cannot transfer a business license from one city to another city.** Example: If you purchase a 2015 Ft Mitchell License in anticipation of doing business in Ft.

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Mitchell and the actual job location is Ft Wright you can not switch or exchange the Ft. Mitchell License for a Ft. Wright license. You must purchase a Ft. Wright License.

Annual Occupational License Fee Return

The Kenton County and Cities' Occupational License Fee Return is designed for business taxpayers who are making sales, performing work or services, owning and operating rental real estate, or otherwise conducting business in Kenton County and Cities.

What to File and Remit:

- Annual Occupational License Fee & Business License Renewal Return (Form ACC1).
- Kenton County & Cities Schedule N & Y (Net Profits & Allocation) and Schedule G & Y (Gross Receipts & Allocation) if doing business in more than one city.
- Attach a copy of your applicable Federal Income Tax Return, i.e. Form 1040, Form 1120, Form 1065, etc.
- Submit with payment to Kenton County Fiscal Court

An Annual Occupational License Fee and Business License Renewal Return (Form ACC1) must be filed even if:

- The business activity resulted in a loss for the year or partial year.
- The business activity ceased during the year in question. "Subject Earnings" for that portion of the year in business must be reported and any Fee Due paid.
- The business activity ceased prior to the beginning of the tax year but you have not provided written notification that operations ceased.
- An occupational license was obtained during the year, but there was no business activity or the intended business activity was not initiated.

When to File the Annual Occupational License Fee and Business License Renewal Return (ACC1)

The Kenton County and Cities' Kentucky Annual Return of License Fee is due on the 15th day of the fourth month after the business year end.

How to apply for a Six Month Extension:

- A copy of taxpayer's application to the IRS for Automatic Extension **does not apply**.
- Check the box that indicates "**EXTENSION...**" on the Occupational License Fee/Renewal Form ACC1.
- Calculate and pay at least 90% of any estimated taxes allocated for each city or county on the applicable line(s).
- All license renewal fees are 100% due at the time of filing extension.

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- Only extension requests received by the due date of the Occupational License Fee and Business License Renewal Return Form ACC1 and filed according to the form's instructions will be acceptable. This is to avoid late filing penalties and interest.
- Sign, attach remittance and return by the original due date of the return.

Employees Quarterly Payroll Withholding Return

The Kenton County and Cities' Employees Quarterly Withholdings Return is to be used for filing Employee's Quarterly Withholding for the occupational license fee withheld from employees who are conducting business, making sales, or performing services in Kenton County or it's Cities.

What to File and Remit:

- A County and Cities' Employees Quarterly Withholdings Return and Annual Reconciliation Form.
- Employee list showing where work was performed in each City and County.
- Employee List for the County must list Total Gross Wages for the quarter, Exclusions and year to date wages for each employee.
- Submit with payment to Kenton County Fiscal Court

The Employees Quarterly Withholdings Return must be filed even if:

- An occupational license was obtained during the year, but there was no employee activity or business activity in Kenton County or Cities.
- Zero filed returns are required for businesses that elected to be set up for employee withholdings.
- Employee activity ceased during the year in question. "Subject Earnings" for that portion of the year there was employee activity must be reported and any "Fee Due" paid.
- Employee activity ceased prior to the beginning of the tax year but you have not provided written notification that operations ceased.

When to File the Employees Quarterly Withholdings Return

The Kenton County and Cities' Kentucky Employees Quarterly Withholdings Return is due by the last day of month after the end of each quarter. The quarters end the last day of the following months: March, June, September and December. The due dates of the returns are April 30, July 31, October 31 and January 31 of each respective year.

Amended Returns

If you need to file an Amended Annual Return or Quarterly Return call our office and request the appropriate form.

- Write "AMENDED RETURN" across the top of the form.
- Fill in the corrected amounts on the Return.

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- Remit any payment due with the return.

Refunds

Refunds must be requested on the Refund Request Form Occupation License Fee Refund application. A form may be obtained at our office, by fax or by download from the Kenton County web site www.kentoncounty.org.

- Amounts paid for Business Occupational License are non-refundable. **For Example:** If you purchase a 2014 License for Ft. Mitchell anticipating that you will do business in Ft. Mitchell and the business opportunity did not materialize you can not get a refund of the license fee.
- Form KCC REV must be filed to request a refund.
- Writing a negative amount on a Kenton County and Cities' Annual Return (ACC1) or Quarterly Return (QCC1) does not constitute a request for a refund.
- Refunds have a two year limitation starting with the date the payment is received. **For example.** You file a 2013 Annual Return on April 15 2014. You may request a refund for any overpaid amounts up to April 15, 2016.
- Payroll Withholding refunds are refundable to the employee only. The employee must request the refund if withholding was made from the employee the employer can not request the refund on their behalf.

Termination of Occupational License Fee Account

To terminate your Occupational License, a letter from your company requesting that we terminate your account is required. The letter must be on company letterhead, include the company name, account name, account number and the date the business operation ceased or was sold. If the business was sold, the name and location, if different, of new business owner must be included in the termination letter. When filing your last return write "**Final Return**" across the top of the return. The letter must be signed by an officer/owner of the company.

If any returns or payments are delinquent the account can not be terminated, until all current and delinquent taxes are paid, and returns filed including Quarterly and Annual filings.

For Questions regarding terminating your account please contact our office 859-392-1440.

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2020 Rates

Employee Withholding			Employer or Business Fee				License Fee	
Phone	City	Rate	Wage CAP	Net/Gross	Rate	Min Fee	Max Fee	Business License Renewal Fee
859 392-1440	Countywide Business License Option							\$225
859 392-1440	Bromley	.01		Gross	.00125	n/a	n/a	\$50
859-292-2184	Covington	.0245	FICA Cap	Net	.025	n/a	\$40,000	\$50
859 392-1440	Crescent Springs	.01		Gross	.00075	n/a	n/a	\$50
859 392-1440	Crestview Hills	.0115	FICA Cap	Net	.0075	n/a	n/a	\$50
859 392-1440	Edgewood	.01		Net	.0075	\$50	n/a	\$50
859 392-1440	Elsmere	.0125		Net	.01	\$50	\$15,000	\$50
859 392-1440	Erlanger	.015		Gross	.00075	n/a	\$40,000	\$50
859 392-1440	Fort Mitchell	.0125		Gross	.00075	n/a	n/a	\$50
859 392-1440	Fort Wright	.0115	FICA Cap	Gross	.00075	n/a	n/a	\$50
859 392-1440	Independence	.0125		Gross	.00075	n/a	n/a	\$50
859 392-1440	Lakeside Park	.01		Gross	.0075	n/a	n/a	\$50
859 392-1440	Ludlow	.02		Gross	.00132	n/a	n/a	\$50
859 392-1440	Park Hills	.015	\$50,000	Gross	.0035	\$25.00	\$1,000	\$50
859 392-1440	Ryland Heights	.01		Net	.01	n/a	n/a	\$50
859-392-1440	Taylor Mill	.02		Net	.02	n/a	n/a	\$50
859 392-1440	Villa Hills	.015		Gross	.00075	n/a	n/a	\$50
859 392-1440	Kenton County	.007097 Under \$25K		Net Under \$37.5K	.007097	n/a	\$266.14	n/a
859 392-1440	Kenton County	.001097 Over \$25K	FICA Cap	Net Over \$37.5K	.001097	n/a	\$109.92	n/a

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A separate Zoning Permit may also be required by the City or County prior to business being conducted in addition to this Occupational License. When calling a City or County below for such information please state that the purpose of your call is to determine if a zoning permit is required for your particular business activity in the "... City of ..." or if calling the Unincorporated Kenton County telephone number "...the unincorporated areas of Kenton County...."

Bromley	(859)331-8980	Fort Wright	(859)331-8980
Covington	(859)331-8980	Independence	(859)356-5302
Crescent Springs	(859)331-8980	Lakeside Park	(859)331-8980
Crestview Hills	(859)331-8980	Ludlow	(859)331-8980
Edgewood	(859)331-8980	Park Hills	(859)331-8980
Elsmere	(859)342-7911	Ryland Heights	(859)331-8980
Erlanger	(859)727-2525	Taylor Mill	(859)331-8980
Fort Mitchell	(859)331-8980	Villa Hills	(859)341-1515
*Unincorporated Kenton County.	(859)331-8980		