

City of Elkton, KY  
Occupational License Forms Checklist & Information

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[Annual Reconciliation – due by February 28<sup>th</sup>](#)

**\*You should have received this form with your 4<sup>th</sup> quarter payroll tax withholding form. If you did not, please contact us or visit [www.elktonky.com](http://www.elktonky.com) to download a copy.\***

**What is this form for?**

Annual reconciliation of all payroll tax withholdings paid to the City of Elkton in 2017.

**What documents do I send with this form?**

Attach copy of W3 & W2's or a payroll register or listing that indicates employee(s) name, gross wages, salaries and other compensations paid and taxes withheld in 2017.

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[Statement & Transmittal of Non-Employee Compensation – due by February 28<sup>th</sup>](#)

**What is this form for?**

Submittal of 1099 information for amounts paid to non-employees for services performed in the city limits of Elkton ONLY.

**What documents do I send with this form?**

Submit copies of 1099 Federal Forms or a list of names, Social Security and/or Federal ID number, address and amounts paid to non-employees for services performed in the city limits of Elkton ONLY.

**What if I didn't issue 1099's for your jurisdiction?**

If you did not issue any 1099's for work in the city limits of Elkton, complete contact information, enter 0 in name/address section and return to the city.

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[Application for extension of time to file Occupational License Tax Return](#)

**What is this form for?**

To request an extension of time to file your city occupational license tax return because you filed a federal extension.

**What documents do I send with this form?**

A copy of your federal extension

**When is this form due?**

**If you operate on calendar year** - On or before April 15<sup>th</sup>

**If you operate on the basis of a fiscal year** – on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the business entity's fiscal year

(continued on next page)

□ **Occupational License Tax Return**

**What is this form for?**

Every person or business entity engaged in any business for profit and makes a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the city an annual occupational tax for the privilege of engaging in such activities within the city.

**What documents do I send with this form?**

A copy of your federal income tax return and all supporting statements and schedules.

**When is this form due?**

**Operating on calendar year** - On or before April 15<sup>th</sup> (unless extension has been filed)

**Operating on the basis of a fiscal year** – on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the business entity's fiscal year (unless extension has been filed)

**What if I didn't have any work in this jurisdiction, but want to keep my license active?**

Complete business/contact information

Answer questions A & C

Check box indicating no activity

Complete taxpayer signature section on page 2

**What if I worked in this jurisdiction, but want to make this my final return and my account inactive?**

Complete occupational license tax return

Make sure to answer questions A, B & C

Complete taxpayer signature section on page 2

Mail license return with any monies due