

City of Elkton, KY
Occupational (Business) License Forms Checklist & Information

□ **2025 Occupational License Tax Return**

What is this form for?

You are receiving this form because you have been filing returns for working in the city limits of Elkton or you applied for a new license in Elkton in 2024. Every person or business entity engaged in any business for profit in the city limits of Elkton is required to file & pay to the city an annual occupational license tax return for the privilege of engaging in such activities within the city. **The 2025 License is based on gross receipts earned in Elkton during your calendar or fiscal year ending in 2024.**

What documents do I send with this form?

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

When is this form due?

If you operate on calendar year – On or before April 15th.

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

What if I filed an extension? – See **Application for Extension** section below.

What if I didn't have any work in the city limits of Elkton, 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 the city limits of Elkton, but want to make this my final return & my account inactive?

- Complete occupational license tax return in its entirety including attachments
- Make sure to answer questions A, B & C
- Complete taxpayer signature section on page 2
- Mail license return with any monies due

Standard Form Also Accepted – The city of Elkton also accepts the *Standard Form OL-S, Single Tax District Occupational License Fee Return*, in lieu of the city's return form. This form was developed by the Secretary of State with the advice of an advisory committee in accordance with Kentucky Revised Statutes (KRS) 67.750 - 67.795. You can find Standard Form OL-S along with instructions at <http://web.sos.ky.gov/occupationaltax/>

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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.
- Enclose payment for the estimated license tax.

When is this form due?

If you operate on calendar year - On or before April 15th.

If you operate based on a fiscal year – on or before the 15th day of the 4th month following the close of the business entity’s fiscal year.

☐ [Statement & Transmittal of Non-Employee Compensation – due by February 28th](#)

What is this form for?

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

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 ONLY in the city limits of Elkton.

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 form to the city.

All of these forms and a copy of the City of Elkton Occupational License Tax Ordinance are available at www.elktonky.com

For questions, email Tammy Miller at tmiller@elktonky.com or call City Hall at 270-265-9877.