

**CITY OF GLASGOW, KENTUCKY
APPLICATION FOR OCCUPATIONAL LICENSE
REGISTRATION FORM**

1. PERSONS REQUIRED TO FILE APPLICATION:

Each person engaged in any occupation, trade or profession or other business activity conducted for gain or profit in the City shall first make application in writing to the License Inspector through the License Fee Division, on forms provided by the City, before the applicant shall be authorized to do business.

This application and the fees described apply to entities conducting business in the City that meet the definition of a local business in Section 110 of the Glasgow Municipal Code of Ordinances.

2. PAYMENT OF MINIMUM OCCUPATIONAL LICENSE FEE:

A Minimum Occupational License Fee of \$25 shall be made at the time of application payable to the City of Glasgow. A business changing names shall notify the License Fee Division of the name change but shall not be required to pay a new Minimum Occupational License Fee.

Mail to License Fee Division, P. O. Box 278, Glasgow, KY 42142-0278, or deliver to City Hall, 126 East Public Square. If you have any questions, please phone (270) 651-5131.

The minimum License Fee is renewable each calendar year by the end of January. A \$10 penalty and 1% interest/month charge will be assessed on all License holders not paid by January 31 of the calendar year. This office must be notified in writing if the business does not plan to renew this license.

3. APPLICATION:

A license fee at the rate of 1.5% applies to the following within the City of Glasgow:

- A. Salaries, wages, commissions and other compensations for work or services rendered in any activity (local payroll tax). This 1.5% Occupational Tax (Payroll Tax) is imposed on employee compensation earned in the city of Glasgow. This amount is imposed on Gross Wages and is payable on a quarterly basis on returns supplied by this office. All compensation, no matter the amount, is subject to this tax. The due dates for these returns are no later than on month following the end of the quarter. For example, 1st quarter payroll returns would be due no later than April 30. A .5% interest/month and a 1% penalty/month is imposed on late payments. A Year-End reconciliation is required.

*If contract labor is used, each "contractor" is required to be licensed individually and is responsible for payment of the appropriate taxes.

- B. Income from the operation of a business or enterprise after providing for all costs and expenses incurred in the conduct thereof (Net Profit Fee). This Net Profit Return must be filed annually. A complete copy of the relevant Federal Return is required. The due date of this return is approx. 105 days after the tax year-end. For example, calendar year Net Profit Returns are due no later than April 15.

*The Net Profit Return imposes a tax on the profit of the business *inside the city limits* of Glasgow using an Allocation Percentage comprised of 2 factors: 1) Payroll Factor
2) Gross Receipts Factor

4. PENALTIES:

- A. Interest at a rate of ½% per month of the unpaid balance and a penalty of 1% per month of the unpaid balance will be assessed if fees are not paid when they become due.
- B. Any person or persons who shall attempt to do anything whatsoever to avoid the payment of the whole or part of the license fee, shall become liable to the City plus interest and penalty, and shall in addition to any criminal fines be subject to civil penalties as set forth by City Ordinance and by the appropriate courts.

- This office must be notified in writing if your business ceases operations in Glasgow. All fees will be assumed due until this written notice is received.

- Every attempt will be made by this office to collect all License Fees. Delinquent accounts are subject to prosecuted through the Barren County Attorney's office. Should legal action become necessary, you will be subject to court costs, fines and penalties, even if no tax was due on the delinquent returns.

City of Glasgow, Kentucky
Application for Occupational License

P. O. Box 278

Glasgow, KY 42142-0278

Assigned Acct #: _____

Business Name: _____ Local Site Phone#: _____
(dba name)

Local Site Fax #: _____

Local Address: _____ Description of Business: _____

Start Date in Glasgow: _____

Will you have employees working in Glasgow? () No () Yes Approx. # of Employees _____

Note that contract labor must be licensed individually

Check Entity Type: () Proprietorship () Partnership () Corp () LLC () LLP () Non-Profit () Other

Quarterly Withholding Tax Return Mailing Address (if different from above)

Phone: _____
Fax: _____
Contact: _____

Net Profit License Fee Return Mailing Address (if different from above)

Phone: _____
Fax: _____
Contact: _____

I am aware of the following Occupational Licensing requirements:

_____ 1.5% Occupational tax on Gross Payrolls which I am obligated, as employer, to withhold and remit to the City of Glasgow on a quarterly basis.

_____ A Net Profit Return must be filed annually, based on 1.5% of the business profits. I understand that this return must be completed regardless of profit earned.

SIGNATURE OF APPLICANT

DATE

INFORMATION BELOW IS NOT AVAILABLE TO PUBLIC

Accounting Period Per Federal Return: Calendar Year _____ Fiscal Year End Date _____

Federal I.D. Number: _____ Social Security Number: _____

(If applicable)

Federal Id # or Social Security # is Required

OWNER INFORMATION (if corp, list officers of corp):

Name: _____

Name: _____

Address: _____

Address: _____

SS#: _____ Phone: _____

SS#: _____ Phone: _____

Date of Birth: _____

Date of Birth: _____

ATTACH SEPARATE SHEET IF NECESSARY