

INFORMATION LETTER

We are in receipt of your County of Boone & City of Florence Occupational License/Payroll Tax Application. This application will be approved or denied within fifteen (15) business days from the date the application was received, or within fifteen (15) business days from the date of receipt of additional information, if requested. No activity may be conducted within the City of Florence prior to the issuance of the Occupational License.

Annual Occupational License Renewal forms are due on the 15th day of the 4th month following the close of your taxable year end. These forms ARE NOT mailed; however they may be found on our website at www.florence-ky.gov under the Finance Department.

Employees working within the City of Florence are to be taxed at a rate of 2.00% of their gross wages/compensation earned within the City of Florence. An annual cap on the taxable wage or compensation is set at an amount equal to the Federal Social Security maximum.

Additional information, renewal forms, or copies of the coded Ordinance are available by contacting the Finance Department or visiting our website at www.florence-ky.gov.

County of Boone & City of Florence Occupational License Application

1. PERSON REQUIRED TO FILE APPLICATION:

Each person engaged in any occupation, trade or profession or other business activity for gain or profit in the county/city shall first make application in writing to the Occupational License Department, on forms provided by the county/city, before the applicant shall be authorized to do business.

- A. "Business" means any enterprise, activity, trade, occupation, profession or undertaking of any nature conducted for gain or profit. "Business" shall not include the usual activities of board of trade, chambers of commerce, trade associations or unions, or other associations performing services usually performed by trade associations or unions, "Business" shall also include funds, foundations, corporations, or associations organized and operated for the exclusive and sole purpose of religious, charitable, scientific, literary, educational, civic or fraternal purposes classified as "not for profit" entities as designated by the internal revenue code. However, approved non profit entities are exempt from paying the annual business license fees.
- B. "Business entity" means each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional services organization, or other legal entity through which business is conducted.

2. PAYMENT OF OCCUPATIONAL LICENSE FEE:

- A. Applicants are required to pay a \$25.00 Boone County Occupational License fee with this application.
- B. When conducting business in the City of Florence, the applicant must comply with the City of Florence calculated fee in addition to the Boone County fee.
- C. Each "Business Entity" must separately be registered with an active license.

3. LICENSE REQUIRED:

Federal Return as filed	County of Boone	City of Florence
Federal Schedule C (self employed)	Yes	Yes,
Federal Schedule E (Rental) or Form 8825 (Residential Property located in they county/city)	Yes	Only if three (3) or more residential properties or two (2) or more residential duplex. Commercial must be licensed.
Federal Schedule E (Rental) or Form 8825 (Commercial Property)	Yes	Yes
Schedule F (Farm)	Yes	No
Form 1065	Yes	Yes
Form 1120	Yes	Yes
Form 1120S	Yes	Yes

Re: Solid Waste Service

Dear Applicant:

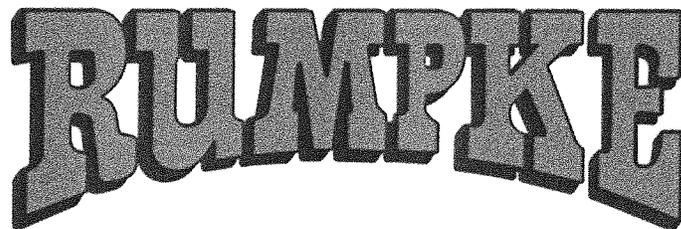
You are applying for a permit or license to conduct activities within the City of Florence, Kentucky. This letter is to make you aware that the collection and disposal of all solid waste generated by your activities at your location in the City will be subject to the Franchise Agreement that the City of Florence has with Rumpke. Under the Northern Kentucky Solid Waste Management Plan, the City is authorized to enter into this Franchise Agreement, which is currently in effect.

Under this Franchise Agreement, you are not authorized to contract with any other solid waste collector for either collection or disposal services that would violate this current Franchise Agreement.

To set up service, please contact Rumpke at 1-877-786-7537.

Please feel free to contact me for any clarifications or questions you may have. You may reach me by telephone at (859) 647-5416, or email at jeremy.kleier@florence-ky.gov.

Jeremy Kleier
City Of Florence
Code Administrator



COMMONWEALTH OF KENTUCKY
LABOR CABINET
DEPARTMENT OF WORKERS CLAIMS

WORKERS COMPENSATION INSURANCE REQUIREMENTS
for
OHIO AND OTHER OUT OF STATE EMPLOYERS

Ohio employers performing any work in this state are required to have a separate insurance policy for Kentucky. An Ohio certificate is not valid. An approved carrier providing benefits in accordance with the Kentucky Workers Compensation Act must provide coverage. Kentucky does not accept the Form C-110s filed by Ohio employees as these are not enforceable by Kentucky courts. Any employee injured in this state has the right to file a claim for benefits under terms of our law. There is no grace period for obtaining coverage.

Every employer with one or more employees (including part-time) is required to maintain workers compensation insurance. (KRS 342.630) This includes nonprofit corporations. There are no special exceptions for family member employees. (Keep in mind that workers often referred to as "*day labor* or *casual labor*" are considered employees under the Workers Compensation Act.

Compliance with the Act

The Department of Workers Claims seeks compliance of all employers in the state. This is accomplished by regular inspections of employers to verify compliance. Non-compliant employers can be cited resulting in fines of \$100 to \$1,000 for each offense. The fine can be substantial since each employee and each day of violation shall constitute a separate offense. An injunction prohibiting the employer from doing business until it comes into compliance can be obtained. Additionally an employer may be held liable to an injured employee (or employee of an uninsured contractor or sub-contractor) for income benefits including lost wages and medical expenses. An employer may not deduct policy premiums from wages or salary of any employee entitled to benefits.

Kentucky does not sponsor a state-run insurance program. Therefore, it is the employer's responsibility to secure a policy from an approved insurance company. Contact any Kentucky insurance agent that represents approved insurance companies to purchase a policy.

Contacting Us

This information form provides a brief explanation of the Workers Compensation Act. Additional information is available by contacting the Kentucky Labor Cabinet, Department of Workers Claims Enforcement Branch at 1-502-564-5550 or 1-800-731-5241. Our Internet Web site is www.labor.ky.gov/workersclaims.

OCCUPATIONAL LICENSE APPLICANTS

Dear Applicant:

As part of the occupational license application process, an inspection of the property by the Florence Fire/EMS Department is required prior to the issue of the occupational license. This is to ensure that the property is in compliance with fire and life safety regulations prior to occupancy. Depending on the amount of construction or modification to the property or occupancy type, your occupancy may not be ready for inspection for some time after you apply for an occupational license. Generally, if there are any modifications to the space or the occupancy use type changes, the Boone County Building Inspection Department would need to be contacted for the necessary permits. In these cases, the occupancy will be required to have a certificate of occupancy from the above before an occupational license inspection would be performed.

In order for the Fire/EMS Department to perform and sign off on an occupational license inspection, the property or space must be in ready or close to move-in condition. This normally ensures that features such as interior walls, doors, exit signs, and emergency lighting are in place and operating. It is suggested that you call the Fire/EMS Department at 647-5660 to schedule an inspection about one week prior to the projected date of occupancy. If at any time you have questions related to fire and life safety requirements, please contact us at the number below.



CITY OF FLORENCE, KENTUCKY

EMPLOYERS QUARTERLY RETURN OF LICENSE FEE

(NOTE: This original must be filled out and returned to the City of Florence. Please make a copy for your personal records.)

www.florence-ky.gov

CALENDAR YEAR

QUARTER ENDING

DUE DATE

Business Name: _____
 Address: _____
 Address: _____
 City/State/Zip: _____

Federal ID/SS #: _____
 Phone #: _____

Check here for address changes.

INSTRUCTIONS: If this is a 1st, 2nd, 3rd or 4th Quarter return, please fill out **section 1** below.
 For the Annual Reconciliation, please fill out **section 2** below.

SECTION 1. QUARTERLY RETURN FOR QUARTERS 1, 2, 3, and 4

Annual wage cap for taxable wages/compensation is equal to Social Security maximum.	1	Gross wages	\$ _____
	2	Less wages earned outside city/over SS MAX	\$ _____
This quarterly return must be remitted to the City of Florence EVEN IF THERE ARE NO WAGES TO REPORT! Non filers will be subject to penalty.	3	Total City of Florence taxable wages	\$ _____
	4	Total tax due (line 3 x 2%)	\$ _____
	5	Penalty (Minimum of \$25 or 5% per month not to exceed 25%)	\$ _____
Florence Finance Department at (859) 647-5413.	6	Interest (1% per month)	\$ _____
Required		TOTAL:	\$ _____
Number of Employees: _____			
		For Quarter Ending (Circle One):	3/31 6/30 9/30 12/31 Due Date: 4/30 7/31 10/31 1/31

SECTION 2. ANNUAL RECONCILIATION and W-2/W-3 FORMS DUE 2/28

This annual reconciliation must be re-mitted to the City of Florence, even if there are NO wages to report.	Payments Remitted (excluding penalties & interest)	1	Gross wages (per W-2's)	\$ _____
		2	Less wages earned outside city/over SS MAX	\$ _____
	1Q \$ _____	3	Total City of Florence taxable wages	\$ _____
	2Q \$ _____	4	Total tax due (line 3 x 2%)	\$ _____
	3Q \$ _____	5	Less total already remitted (Sub-Total from left)	\$ (_____)
	4Q \$ _____	6	Sub-Total of Balance Due :	\$ _____
If you have any questions, please contact the City of Florence Finance Department at (859) 647-5413	Sub-Total \$ _____	7	Penalty (Minimum of \$25 or 5% per month not to exceed 25%)	\$ _____
		8	Interest (1% per month)	\$ _____
			Balance Due:	\$ _____

Please make sure to include W-2 and W-3 forms with this remittance!

Signature: _____
 Date: _____ / _____ / _____

For returns WITH PAYMENT
Please remit to:
 City of Florence, Kentucky
 P.O. Box 1357
 Florence, KY 41022 - 1357

For returns WITHOUT PAYMENT
Please remit to:
 City of Florence
 Attn: Finance Dept
 8100 Ewing Blvd.
 Florence, KY 41042

I declare, under the penalties of perjury, that this return has been examined, and to the best of my knowledge, is a true, correct, and complete return.



Boone County Fiscal Court

www.BooneCountyKy.org
2950 Washington Street
PO Box 960
Burlington, KY 41005
(859) 334-2144 (859) 334-3914 Fax
occllicense@boonecountyky.org

Quarterly Withholding Tax Return for 2014

Name: Account #: _____

dba: FEIN/SSN: _____

Address: For Quarter Ending: - (Circle Correct Date)

City, State, Zip: 03/31/14 due 04/30/14 09/30/14 due 10/31/14
06/30/14 due 07/31/14 12/31/14 due 02/02/15

Total Gross Earnings of All Employees Working in Boone County [Box]

Boone County Board of Education Tax - 1/2 of 1% (.005)
*****No Maximum*****

- 1) Gross earnings subject to Boone County Board of Education tax \$
2) Multiply Line 1 - by 1/2 of 1% (.005) \$
3) Late filing and/or Paying Penalty \$
(5% per month, maximum not to exceed 25%, minimum \$25)
4) Interest Fee (1% per month, 12% per year) \$
5) Total Board of Education Tax \$

Boone County Ordinance #07-27- 8/10 of 1% (.008)
*****Max \$57,482.00/tax of \$459.86 PER EMPLOYEE*****

- 6) Gross earnings subject to Boone County payroll tax \$
7) Multiply Line 6 - by 8/10 of 1% (.008) \$
8) Less any KY or Boone Local Job Assessment Program credit \$
9) Late filing and/or Paying Penalty \$
(5% per month, maximum not to exceed 25%, minimum \$25)
10) Interest Fee (1% per month, 12% per year) \$
11) Total Boone County Payroll Tax \$

Boone County Mental Health Tax Ordinance #07-26- 15/100 of 1% (.0015)
*****Max \$16,666.00/tax of \$25.00 PER EMPLOYEE*****

- 12) Gross earnings subject to Mental Health Payroll tax \$
13) Multiply Line 12 - by 15/100 of 1% (.0015) \$
14) Late filing and/or Paying Penalty \$
(5% per month, maximum not to exceed 25%, minimum \$25)
15) Interest Fee (1% per month, 12% per year) \$
16) Total Mental Health Tax \$

Total remittance (add lines 5,11,16) [Box]
Make check payable to: Boone County Fiscal Court \$ [Box]

Statistical Information-REQUIRED
Total Number of Employees Working in Boone County [Box]

Signed: Date:
Printed Name: Official Title:
Tax Form Prepared By: Telephone Number:
Payroll Processor: E-mail Contact:

I declare, under the penalties of perjury, that I have examined this document and to the best of my knowledge and belief, this is a true and accurate return.

Please notify in writing, any changes of ownership or new address by completing a Request to Change/Close Occupational License Account which can be found on our website at www.BooneCountyKY.org. If you have any questions please call 859-334-2144 or email: OccLicense@BooneCountyKY.org

Mail your return to:
(PO Box 457, Florence, KY 41022-0457) is for returns WITH PAYMENT and
(PO Box 960, Burlington, KY 41005-0960) is for returns WITHOUT PAYMENT.