



# CAMPBELL COUNTY & CITIES, KENTUCKY 2016 FEDERAL EMPLOYEE OCCUPATIONAL TAX RETURN

(See Instructions On Reverse Side)

C1 2016 12

YEAR ENDING: DECEMBER 31, 2016

DUE DATE: FEBRUARY 28, 2017

Name \_\_\_\_\_

**PRINT CAMPBELL CO. TAX ACCOUNT NUMBER:**

Address \_\_\_\_\_

**PRINT SOCIAL SECURITY NUMBER:**

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

CHECK BOX IF YOU WILL **NOT** WORK IN CAMPBELL COUNTY OR CITIES IN **2017**. ENTER LAST DATE OF EMPLOYMENT IN CAMPBELL COUNTY OR CITIES.

\_\_\_\_\_

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
COUNTY AND CITY	TOTAL EARNINGS	TAXABLE EARNINGS	TAX RATE	WAGE LIMIT	MAXIMUM FEE DUE	FEE DUE	TAX W/HELD (PER W-2)	FEE DUE/OVERPAID
Campbell County			0.0105	\$38,667.00	\$406.00			
Ft. Thomas			0.0125	No Wage 'Cap'	No Maximum			
Alexandria			0.0150	\$118,500.00	\$1,777.00			
Cold Spring			0.0100	\$118,500.00	\$1,185.00			
Southgate			0.0250	No Wage 'Cap'	No Maximum			
Highland Heights			0.0100	\$100,000.00	\$1,000.00			

**I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND A COMPLETE RETURN.**

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SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**IMPORTANT! DID YOU REMEMBER?**

- ATTACH A COPY OF YOUR W-2?
- SIGN THIS FORM?
- ENCLOSE CHECK OR MONEY ORDER, MADE PAYABLE TO "CAMPBELL COUNTY FISCAL COURT"?

<b>10(a) TOTAL FEE DUE</b>	
<b>10(b) PENALTY</b> 5% Per Month Or Portion Thereof Not To Exceed 25% (Minimum \$25)	
<b>10(c) INTEREST</b> 1% Per Month Or Portion Thereof	
<b>10(d) TOTAL DUE</b> (Box 10a + Box 10b + Box 10c) (Check here if refund due ___) Check Number _____	

**MAIL WITH W-2 COPY TO: Campbell County Fiscal Court, PO Box 72958, Newport, KY 41072-0958**

## FEDERAL EMPLOYEE OCCUPATIONAL TAX RETURN INSTRUCTIONS

### SPECIFIC INSTRUCTIONS:

**THIS FORM IS TO BE USED ONLY BY FEDERAL EMPLOYEES WHOSE EMPLOYERS DO NOT FULLY/CORRECTLY WITHHOLD PAYROLL TAXES.**

IT IS THE FEDERAL EMPLOYEE'S RESPONSIBILITY TO OBTAIN A CAMPBELL COUNTY OCCUPATIONAL LICENSE ACCOUNT NUMBER AND REMIT OCCUPATIONAL TAXES IF THE EMPLOYER DOES NOT WITHHOLD. FILERS MAY PAY OCCUPATIONAL TAX FEES ON A QUARTERLY BASIS OR ANNUALLY SO LONG AS THEY ARE PAID BY THE FEBRUARY 28 DUE DATE. FILERS WHO CHOOSE TO REMIT QUARTERLY MUST ALSO REMIT A COPY OF THE W-2 RECEIVED FROM THEIR EMPLOYER BY THE FEBRUARY 28 DUE DATE.

**A COPY OF THE W-2 MUST BE INCLUDED WITH THE ANNUAL FILING.**

**PRINT YOUR CAMPBELL COUNTY TAX ACCOUNT NUMBER IN THE BOX PROVIDED.**

**PRINT YOUR SOCIAL SECURITY NUMBER IN THE BOX PROVIDED.**

PAYMENTS RECEIVED THAT DO NOT INDICATE HOW TO ALLOCATE MAY BE RETURNED TO THE TAXPAYER AND MAY BE CONSIDERED LATE.

TO INDICATE THAT YOU WILL NO LONGER WORK IN THE LOCALITIES FOR THE UP-COMING YEAR, YOU MUST CHECK THE BOX PROVIDED, FILL IN YOUR LAST DATE OF EMPLOYMENT IN CAMPBELL COUNTY AND THE NAME AND LOCATION OF YOUR NEW EMPLOYER. YOU MUST COMPLETE THE FORM FOR THE YEAR ENDING INDICATED AND REMIT REQUIRED FEES.

**AS THE FEDERAL GOVERNMENT IS NOT WITHHOLDING ON YOUR BEHALF, YOU ARE RESPONSIBLE FOR ALL INFORMATION AND PAYMENTS.**

GROSS EARNINGS ARE SUBJECT TO BOTH COUNTY AND CITY WITHHOLDING. FOR EXAMPLE, A PERSON WHO WORKS IN A CITY WITH A WITHHOLDING RATE OF 1.25% IS ALSO SUBJECT TO THE CAMPBELL COUNTY WITHHOLDING RATE OF 1.05%. THE TOTAL CORRECT WITHHOLDING RATE FOR THAT PERSON IS 2.30%. TAXPAYER MUST INDICATE HOW TO ALLOCATE CAMPBELL COUNTY AND APPLICABLE TAXABLE EARNINGS AND FEE CALCULATIONS TO CITY OR CITIES. ONCE ALLOCATED, PAYMENTS CANNOT BE CREDITED TO ANOTHER LOCALITY.

COLUMN 1: "COUNTY AND CITY" REFERS TO THE COUNTY AND CITY IN WHICH THE PERSON WORKED.

COLUMN 2: "TOTAL EARNINGS" TOTAL GROSS EARNINGS FOR THE YEAR (W-2 Box 5 or Box 18, WHICHEVER IS GREATER). ENTER THE TOTAL GROSS EARNINGS FOR THE YEAR FOR CAMPBELL COUNTY AND EACH CITY IN WHICH THE PERSON WORKED.

COLUMN 3: "TAXABLE EARNINGS" THE AMOUNT OF GROSS WAGES SUBJECT TO WITHHOLDING. IF COLUMN 2 IS LESS THAN THE WAGE LIMIT IN COLUMN 5, ENTER THE TOTAL EARNINGS IN COLUMN 3. IF COLUMN 2 IS GREATER THAN THE WAGE LIMIT IN COLUMN 5, ENTER THE WAGE LIMIT FOR COUNTY AND CITY IN COLUMN 3.

COLUMN 4: "TAX RATE" THE PAYROLL WITHHOLDING RATE FOR CAMPBELL COUNTY AND CITIES.

COLUMN 7: "FEE DUE" THE FEES DUE FOR CAMPBELL COUNTY AND EACH CITY. IF YOUR TAXABLE EARNINGS WERE LESS THAN THE WAGE LIMIT,  $COL\ 3 \times COL.\ 4 = COL.\ 7$ . IF YOUR TAXABLE EARNINGS ARE GREATER THAN OR EQUAL TO THE WAGE LIMIT, ENTER THE MAXIMUM FEE DUE FROM COLUMN 6 IN COLUMN 7.

COLUMN 8: "TAX W/HELD (PER W-2)" ENTER THE TOTAL OF TAX WITHHELD FOR CAMPBELL COUNTY AND EACH CITY PER YOUR FEDERAL W-2. ATTACH W-2 COPY.

COLUMN 9: "FEE DUE/OVERPAID" THE FEE DUE FROM COLUMN 7 LESS ANY TAX WITHHELD PER FEDERAL W-2 IN COLUMN 8. SUBTRACT COLUMN 8 FROM COLUMN 7.

BOX 10(A): "TOTAL FEE DUE" THE TOTAL OF ALL FEES DUE FOR CAMPBELL COUNTY AND CITIES. ADD THE NUMBERS IN COLUMN 9. WRITE THIS NUMBER IN Box 10(A).

BOX 10(B): "PENALTY" THE PENALTY FOR FAILURE TO FILE TIMELY IS 5% PER MONTH OR PORTION OF MONTH AFTER THE DUE DATE – NOT TO EXCEED 25%.  $FEE\ DUE \times \# \text{ MONTHS LATE} \times 5\% = PENALTY$ . MINIMUM PENALTY IS \$25.

BOX 10(C): "INTEREST" FOR EACH DAY THAT THE "FEE DUE" IN COLUMN 9 IS PAID AFTER THE "DUE DATE," INTEREST RATE IS 1% PER MONTH OR PORTION THEREOF.  $MULTIPLY\ THE\ "FEE\ DUE"\ IN\ COLUMN\ 9 \times THE\ INTEREST\ RATE \times THE\ NUMBER\ OF\ MONTHS\ PAST\ THE\ "DUE\ DATE."$

BOX 10(D): "TOTAL DUE" THE TOTAL AMOUNT OF FEE, PENALTY AND INTEREST DUE FOR CAMPBELL COUNTY AND CITIES.  $ADD\ TOTAL\ OF\ Box\ 10\ (A) + Box\ 10\ (B) + Box\ 10\ (C) = 10\ (D)\ TOTAL\ DUE.$

MAIL COMPLETE RETURN WITH ATTACHMENTS AND REMITTANCE TO:

**CAMPBELL COUNTY FISCAL COURT**

**P.O. Box 72958**

**NEWPORT, KENTUCKY 41072-0958**

**IF YOU HAVE QUESTIONS ABOUT THE FORMS AND INSTRUCTIONS, CONTACT**

**CAMPBELL COUNTY FISCAL COURT OCCUPATIONAL LICENSE OFFICE LOCATION; 1098 MONMOUTH ST.; NEWPORT, KY 41071**

**PHONE: (859) 292-3884 FAX: (859) 292-3827 WEBSITE: [WWW.CAMPBELLCOUNTYKY.ORG/OCCLIC.HTM](http://WWW.CAMPBELLCOUNTYKY.ORG/OCCLIC.HTM)**