



Joe Davenport
Mayor

CITY OF LA GRANGE

307 W. Jefferson St.
La Grange, KY 40031
Phone: (502) 222-1433
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Frank Conway
Chief of Police

COMPENSATION TAX RETURN

**Due the last day of the month following the close of each taxable quarter end
This form must be completed and returned to the city, even if no taxes are due**

Business name: _____ Tax Quarter ended: _____
Address: _____ Due date: _____
City/State/Zip: _____ Federal ID/SS #: _____
Account #: _____ Phone #: _____

Business Entity

Classification:

- Individual
- Partnership
- Corporation
- LLC
- Other

Make payable to: City of La Grange
Remit form to: 307 W Jefferson St.
La Grange, Kentucky 40031

See page 2 for detailed instructions

* Instructions for the below can be found on page 2.

Round to nearest \$

1. Total / GROSS compensation paid in City (including Annual Leave, Vacation, Sick and Holiday Pay)	\$
2. Amount of tax/ Withholdings due (line 1 multiplied by .01)	\$
3. Game machine tax (\$10 per machine)	\$
4. Occupations fee (set fee's for Carnivals, Circuses, Door to Door Sales, Nurserymen, Farm Workers, Itinerant, Peddlers, Taxicabs & Limousines)	\$
5. Sub-total (Add Lines 2 through 4)	\$
6. Penalty (Minimum is \$25.00 or 5% per month not to exceed 25%)	\$
7. Interest (12% per annum, simple)	\$
8. TOTAL amount due (Add Lines 5 through 7)	\$

I DECLARE, UNDER THE PENALTIES OF PERJURY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN. I HAVE DOCUMENTATION TO SUPPORT THE AMOUNTS STATED HEREIN. I AM DULY AUTHORIZED TO SIGN THIS RETURN.

Signed: _____ Official Title: _____

Print name: _____ Date: _____

INCOMPLETE FORMS ARE VOID

INSTRUCTIONS

Line 1. TOTAL COMPENSATION PAID IN CITY

Total Compensation is defined as wages or salaries paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted as follows:

(a) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and

(b) Include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code.

Line 2. AMOUNT OF CITY OF LA GRANGE COMPENSATION TAX DUE

Round to Nearest \$	
A. Total Compensation Paid in City (Line 1)	
B. Rate	X .01
C. Tax Amount* (Enter this amount on Line 2)	

Line 3. AMUSEMENT GAME MACHINE LICENSE. \$10.00 per machine. Attach list including location of games:

- A. Do you own the Amusement game machines? **Y or N**
- B. If NO, then list the name, address and telephone number of the owners.

Line 4. OCCUPATIONS FEE. All persons or businesses engaged in the occupations listed below shall pay the following fees before the first day of the calendar year in which the activity shall be performed, or before the showing of the event in the case of CARNIVALS and CIRCUSES. If licensee is engaged in more than one (1) activity in one business entity, the highest minimum license fee shall apply. Minimum fees set forth below will not be reduced because the business covered by one engaged in the practice at some time subsequent to January 1 of the taxable year.

CARNIVALS regardless of local sponsorship, per week \$500.00 (before showing)
CIRCUSES, regardless of local sponsorship, per week \$500.00 (before showing)
CITY DIRECTORY SALES, twelve (12) free copies of city directory and \$50.00
DOOR-TO-DOOR SALESMEN, whether itinerant or not, \$100.00 each salesman, yearly
NURSERYMEN OR FARM WORKERS, ITINERANT, yearly \$25.00 each nurseryman or farm worker
PEDDLERS:

- (1) Produce grown or produced in the county -- Exempt
 - (2) General peddlers, yearly \$50.00
 - (3) Peddlers participating in festivals sponsored by Exempt organizations defined as exempt under Section 1 – Exempt
- TAXICABS AND LIMOUSINES, certified by the Department of Vehicle Regulation to operate in the city, \$30 per taxicab or limousine per year.

Line 5. SUB-TOTAL. Lines 2 through 4 added.

Line 6. PENALTY. If the total tax is not remitted to the City of La Grange by the due date, there is a minimum penalty of \$25.00 or 5% of the tax due for each month or a fraction thereof. The penalty shall not exceed 25% of the total tax due.

Line 7. INTEREST. If the total tax due is not remitted to the City of La Grange by the due date, the entity shall pay in addition to the penalty, an amount equal to twelve (12%) percent per year simple interest on the tax due from the time due until the tax is paid to the City.

Line 8. TOTAL CITY OF LA GRANGE COMPENSATION TAX. Lines 5 through 7 added.

REMEMBER: IF YOU MADE PAYMENTS IN THE SUM OF \$600 OR MORE TO ANY INDIVIDUAL (OTHER THAN AN EMPLOYEE) FOR SERVICES RENDERED IN LA GRANGE, YOU ARE REQUIRED TO FILE IRS FORM 1099.