

WARREN COUNTY SCHOOLS QUARTERLY OCCUPATIONAL TAX RETURN	ACCOUNT #	QUARTER ENDING	DUE DATE
Federal Employer Identification # _____ 1. Total Number of Paid Employees..... _____ 2. Total GROSS Wages, Tips, Other Compensation (see instructions below) _____ 3. Less GROSS Non-Resident Wages and/or Services Outside Warren County, KY.... _____ 4. Taxable Compensation (Subtract Line 3 from Line 2)..... _____ 5. Total Tax Due (Line 4 x .005)..... _____ 6. Credit/Adjustment (see instructions below)..... _____ 7. Penalty @ 5% per month (not to exceed 25%; Minimum \$25.00)..... _____ 8. Interest @ 1% per month on Unpaid Balance after the Original Due Date _____ 9. TOTAL AMOUNT DUE _____ **W-2's on all Employees are Due by February 28th** The "Annual Reconciliation of License Fee/Tax Withheld" Form, to be returned with W-2's, can be found on our website at www.warren.kyschools.us – "Occupational Tax Office" link	Social Security # for Individual Filers only _____ Final Return: _____ NO _____ YES If Final: Date Closed _____ Date Sold _____ If business was sold, provide the name/address of new ownership: _____ Print Name and Address of Employer (If mailing address has changed, please indicate by making corrections) _____ Make check payable to: <u>Finance Officer, Warren County Schools</u> <u>P. O. Box 890947</u> <u>Charlotte, NC 28289-0947</u> RETURN MUST BE SIGNED AND RETURNED WITH PAYMENT I hereby certify, under penalty of perjury, that the statements made herein are true, correct and complete to the best of my knowledge Sign _____ Date _____ Print Name _____ Phone# _____		

WARREN COUNTY SCHOOLS OCCUPATIONAL TAX QUARTERLY INSTRUCTIONS

- Line 1 – Enter total number of persons employed in Warren County.
- Line 2 – Enter Total **GROSS** salaries and wages for all employees employed in Warren County. **Total should include deferred compensation contributed by employee, welfare benefit, fringe benefit, or other benefit plan payments contributed by employee.**
- Line 3 – Enter **GROSS** salaries and/or wages for Non-Resident employees (residents that **do not** reside in the **Warren County School District or Wages Earned Outside Warren County.**) Per Warren County School District Ordinance Section 3 Subsection 1.
- Line 4 – Total GROSS Wages less employee wages of non-residents and wages earned outside Warren County. Per Warren County School District Ordinance Section 3 Subsection 1.
- Line 5 – Multiply total wages subject to tax by .005.
- Line 6 – Enter credit or adjustments (from an amended return if applies). Amended returns must be filed in order to receive credit/adjustment. All supporting documents of credit should be included. Your tax credit may be refunded or applied to your next quarter.
- Line 7 – Add penalty - If business entity fails to file the quarterly return, or fails to pay the tax due on the quarterly return, on or before the due date, then multiply the balance due by 5% per month or fraction thereof. The total penalty does not exceed 25% of total tax due; however, it shall not be less than \$25. (No Exceptions)
- Line 8 - Add interest at the rate of 1% per month on the unpaid balance due.
- Line 9 – Enter your Total Tax Due.

ALL INFORMATION MUST BE COMPLETE AND PAYMENT MUST BE ENCLOSED OR THE QUARTERLY WILL BE RETURNED AND CONSIDERED DELINQUENT

- * If mailing address has changed please indicate on the top of this form
- * **Form must be filed even if you had no employees or paid no wages during this period.**
- * W-2's, or equivalent, must be submitted by February 28th of each year (The **"Annual Reconciliation of License Fee/Tax Withheld"** Form, to be returned with W-2's, can be found on our website at www.warren.kyschools.us.) **4th QUARTER RETURNS ARE DUE JANUARY 31ST.**
- * The Warren County Schools Occupational Tax should be filed separately from the City of Bowling Green and the Warren County Government.

PAYMENTS SHOULD BE MADE PAYABLE TO:

MAIL PAYMENTS AND ALL RETURNS (including zero returns) TO:

FINANCE OFFICER, WARREN COUNTY SCHOOLS
 WARREN COUNTY SCHOOLS OCCUPATIONAL TAX OFFICE
 QUARTERLY TAX RETURN
 P. O. BOX 890947
 CHARLOTTE NC 28289-0947

FOR ADDITIONAL INFORMATION:

PHONE: (270) 842-7168
 FAX: (270) 842-3411
 WEBSITE: www.warren.kyschools.us
 (Occupational Tax Office Link)