

The information included in this packet has been sent to you for use in establishing an account with the Warren County Schools Occupational Tax Office. The documents listed below will provide the necessary data about our Occupational Tax Ordinance – the Questionnaire relates to establishing an account for both Quarterly Payroll Remittances and Annual Net Profit Reporting and the remaining documents relate specifically to the payroll tax portion of the tax.

1. Questionnaire (Business License Tax Application)
2. Withholding Instructions
3. Residency Certification Form

Please complete and return the enclosed questionnaire. The attached materials should be retained in your files for future reference.

Thank you for your cooperation.



Shaunna R. Cornwell, CPA  
Financial Analyst – Occupational Tax Office

PHONE: (270) 842-7168

**WARREN COUNTY SCHOOLS**  
**OCCUPATIONAL LICENSE TAX APPLICATION**  
P.O. Box 51530, 303 Lovers Lane, Bowling Green, KY 42103

FAX: (270) 842-3411

MAIL TO: FINANCE DIRECTOR,  
WARREN COUNTY SCHOOLS  
OCCUPATIONAL TAX OFFICE  
P.O. BOX 51530  
BOWLING GREEN, KENTUCKY 42102-5830

Type of Entity:            ( ) CORPORATION ( ) LLC ( ) LLP ( ) S CORPORATION ( ) PLLC  
   ( ) NON PROFIT ( ) PARTNERSHIP ( ) SOLE PROPRIETOR

Federal Employer ID #: \_\_\_\_\_ SSN: \_\_\_\_\_

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_  
(Business site &/or local address)  
\_\_\_\_\_

Mailing Address (if different from above):  
\_\_\_\_\_  
\_\_\_\_\_

Nature of Business \_\_\_\_\_  
\_\_\_\_\_

Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

If this is a jobsite please list all locations in Warren County, Kentucky:  
\_\_\_\_\_  
\_\_\_\_\_

Date business first paid, or will pay, wages to employees in Warren County, Kentucky?  
\_\_\_\_\_  
\_\_\_\_\_

OCCUPATIONAL LICENSE TAX APPLICATION (CONTINUED)

P.O. Box 51530, 303 Lovers Lane, Bowling Green, KY 42103

IF A PARTNERSHIP: List name, address, and social security number of each partner

IF A CORPORATION: List officers and title

IF A SOLE PROPRIETOR: List owner name, address, and social security number

PARTNERS/SOLE PROPRIETORS:

Name \_\_\_\_\_ SS# \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Name \_\_\_\_\_ SS# \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

OFFICERS:

Name \_\_\_\_\_ Title \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

Date you assumed ownership \_\_\_\_\_

Accounting Period: ( ) CALENDAR YEAR
( ) FISCAL YEAR Month \_\_\_\_\_ Year \_\_\_\_\_

Are you engaged in any other business activity in Warren County, Kentucky? If so, please list:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

PRINT NAME \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

**For Tax Years Beginning On or After January 1, 2008**  
**WARREN COUNTY SCHOOLS OCCUPATIONAL TAX OFFICE**  
P.O. Box 51530, 303 Lovers Lane, Bowling Green, KY 42103

**EMPLOYER'S DETERMINATION OF THE TAXABILITY OF EMPLOYEES:**

An employer must determine if its employees are subject to the Warren County Schools Occupational Withholding Tax. The Warren County Schools Occupational Tax Rate is one half of one percent (.50%) and is withheld on the **GROSS WAGES<sup>1</sup>** of the employee.

Two pieces of information are necessary in order to determine if the tax is required to be withheld:

**FIRST FACTOR TO CONSIDER:**

An employer must determine whether the employee is a resident of the Warren County School District:

If the employee **IS NOT A RESIDENT** then he/she is not taxable.<sup>2</sup>

If the employee **IS A RESIDENT** then the employer must consider the second factor (see below) to determine the employee's taxability.

**Note:** If the employee does not know what school district he/she resides in - Address Verification Assistance is Available by Calling (270) 842-7168.

**SECOND FACTOR TO CONSIDER:**

If the employee is a resident of the Warren County School District, the next step is to determine whether the employee earns wages anywhere within Warren County, Kentucky. If a resident employee earns wages in any part of Warren County or Bowling Green, then his or her GROSS WAGES are taxable. NO CONSIDERATION IS GIVEN TO WHETHER THE WORK LOCATION IS IN THE "CITY" OR "COUNTY." Only resident employees who earn wages outside Bowling Green and Warren County, Kentucky (For example, in another county or state) would be exempt from the withholding tax.

<sup>1</sup>Gross Wages is total **GROSS** Compensation from all sources including:

- ◆ Retirement
- ◆ Profit Sharing
- ◆ Deferred Compensation Plans
- ◆ Contributions to Section 125 and 132 plans (Cafeteria Plans)
- ◆ Any benefit that is taxable for federal income tax purposes
  - ◆ Ex. of Taxable Fringe Benefits: Auto Allowance
  - Life Ins > \$50,000
  - Education Reimbursement
  - Parking, Meal, or Moving Allowance

<sup>2</sup>Please be aware that "CITY ANNEXED" areas are within the Warren County School District.

**EMPLOYEE CERTIFICATION OF RESIDENCY OR NON RESIDENCY**

**WARREN COUNTY SCHOOLS OCCUPATIONAL TAX OFFICE**

**P.O. Box 51530, 303 Lovers Lane, Bowling Green, KY 42103**

- ◆ The information on this form will determine if Warren County Schools Occupational Tax is to be withheld from your wages.
- ◆ If you are unsure of the school district you reside in, please call our office for verification at (270) 842-7168.
- ◆ If you change your place of residence during the year, it is very important that you to notify your payroll department.

FULL NAME: \_\_\_\_\_

SOCIAL SECURITY NUMBER: \_\_\_\_\_

HOME ADDRESS: \_\_\_\_\_

(or temporary address)

\_\_\_\_\_

\_\_\_\_\_ **I DO** live in the Warren County School District.

\_\_\_\_\_ **I DO NOT** live in the Warren County School District.

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

**This form is to be filled out by you and retained by your employer. It becomes your employer's authorization to withhold the Warren County Schools Occupational Tax from your wages.**

**Questions may be directed to:**

**FINANCE DIRECTOR**

**P.O. BOX 51530**

**BOWLING GREEN, KY 42102-5830**

**PHONE: (270) 842-7168 FAX: (270) 842-3411**