

# ROWAN COUNTY KENTUCKY

<https://www.rcky.us>

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INITIALS	

## ANNUAL INDIVIDUAL LICENSE FEE RETURN\*\*

Every individual who worked within Rowan County and obtained earnings from salaries, wages, commissions, or other compensation received from one or more employers must file this form. It is filled out by individuals receiving compensation where the Rowan County License Fee of 1.5% was NOT deducted. This return is to be made for the same period as your federal income tax return. List all information in connection with your employment where the employer did not without the License Fee. Earnings include salaries, wages, commission, tips, bonuses, incentive payments, etc., whether received directly or through an agent; and whether it was paid in cash or property for services rendered within Rowan County. Board, lodging, and similar items must be included as earnings as their fair market value. An individual shall be liable to a fine and imprisonment as provided by ordinance for failure to file a return or to pay the license fee or in filing a fraudulent return. Interest and penalties are also levied for late filing. Sick pay may be deducted to the extent of that allowed for federal tax purposes. You may elect to prepay future taxes via voucher on FIN05-06/19.

FEIN/SSN \_\_\_\_\_  
 TAXPAYER NAME \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State/Zip \_\_\_\_\_  
 Contact Name \_\_\_\_\_  
 Phone # \_\_\_\_\_  
 Email \_\_\_\_\_

Year Ending	Due Date

Submit all name, address or ownership changes on form ADM01-06/19.



1. Enter total number of working days employed outside of Rowan County	
2. Enter total number of working days employed in all Counties	
3. Enter outside Rowan County percentage (Line 1 divided by line 2)	
4. Enter GROSS INCOME from all sources (including Annual leave, Vacation, Sick and Holiday Pay)	
5. Enter income earned outside Rowan County (Line 4 times line 3)	
6. ADJUSTED GROSS INCOME (Line 4 minus line 5)	
7. License Fee due at 1.5%	
8. Interest 5% per month	
9. Penalty 1% per month or fraction of Month	
10. TOTAL (Sum of lines 7, 8, and 9)	
11. Less withholding and estimates paid	
12. BALANCE DUE (if line 12 exceeds line 11)	
13. REFUND DUE (if line 11 exceeds line 12)	

\*\*If the licensed payer has conducted a business or received revenue from other sources (rental property, sale of business assets, or similar passive business revenue), the return must be made on the Net Profits License Fee Return (FIN04-06/19).

Individual must include copy of W-2 and employer letter stating filer worked outside of Rowan County.

I certify that the information contained herein and any schedules or exhibits attached are correct

\_\_\_\_\_  
 Signature Title Date

Mail to: **Rowan County Finance Director**  
**P.O. Box 607**  
**Morehead, KY 40351-0607**  
 (606)784-6218  
[rowanocctax@gmail.com](mailto:rowanocctax@gmail.com)

Information obtained from this form, including the business name, business address, names of owner(s) and agent(s) of the business, and whether or not the business is delinquent in the payment of its taxes is subject to public disclosure. All proprietary and confidential information exempt from disclosure under the Kentucky Open Records Act shall be confidential and shall not be disclosed.