

**CUMBERLAND COUNTY  
OCCUPATIONAL TAX QUESTIONNAIRE**

**Mail To: Tax Collector, Cumberland County Fiscal Court  
P.O. Box 826, Burkesville, KY 42717  
(270) 864-3444 or Fax (270) 864-1757**

Every business or individual subject to the Occupational License Fee is required to complete this application and return it to the Tax Administrator. (OAG-85-1) Kentucky Attorney General states that the Occupational Tax Office must let persons inspect records pertaining to principal business location, address and telephone number of each person (trade name-if different) and nature of business of the person or entity filing the application. Answer all applicable questions:

**FOR BUSINESS USE ONLY:**

Name of business or trade name: \_\_\_\_\_

Business Street Address  
(Cumberland County Address) \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Mailing Address  
(To receive quarterly and annual forms)  
City, State, Zip: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax number( ) \_\_\_\_\_

Date operations started in Cumberland County: \_\_\_\_\_ Number of Employees \_\_\_\_\_

Seasonal \_\_\_yes\_\_\_no If seasonal, indicate which quarters employees will occur: \_\_\_1<sup>st</sup>\_\_\_2<sup>nd</sup>\_\_\_3<sup>rd</sup>\_\_\_4<sup>th</sup>

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

Type of Business: \_\_\_Corporation\_\_\_S Corporaton\_\_\_Partnership\_\_\_Individual\_\_\_Fiduciary\_\_\_Farm  
\_\_\_Religious or Non-Profit Organization\_\_\_Proprietorship\_\_\_Other(please specify)\_\_\_\_\_

Federal Tax I.D.# \_\_\_\_\_ Accounting period: \_\_\_Calendar year(December 31<sup>st</sup>)\_\_\_Fiscal year\_\_\_

List previous owner's name and address: \_\_\_\_\_

**INDIVIDUAL USE ONLY: (FOR THOSE PERSONS WHOSE EMPLOYER DOES NOT WITHHOLD QUARTERLY TAXES)**

Name \_\_\_\_\_ Address \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Telephone number (Business)( ) \_\_\_\_\_ (Home)( ) \_\_\_\_\_

Federal Agency/ Business worked for and address: \_\_\_\_\_

Start date: \_\_\_\_\_ Social Security# \_\_\_\_\_

**CONTRACTORS: LIST ALL SUBCONTRACTORS WORKING UNDER YOU ON THIS OR ANY JOB.  
PARTNERSHIP LIST ALL PARTNERS WITH ADDRESS AND SOCIAL SECURITY INFORMATION.**

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct and complete.

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

## Cumberland County Government

To Whom It May Concern:

The Cumberland County Fiscal Court provides that effective June 6, 2011 the 1.25 percent Occupational Tax (Ordinance No.2010/11-01) applies to all individuals, employers, and businesses in Cumberland County. The rate is:

- (1) 1.25 percent of each individual's gross wages, salaries and commissions earned within Cumberland County.
- (2) 1.25 percent net profits of every business from activities conducted within Cumberland County.

Additional provisions of the Ordinance are:

- (1) Each employer must withhold 1.25 percent license fee from gross wages, salaries and commissions paid to employees for services performed within Cumberland County.
- (2) Each business becoming subject to the Ordinance must register with Cumberland County Occupational Tax Administrator.
- (3) Maximum Liability-In no event shall an employee engaged in any trade, occupation or profession within Cumberland County be liable for a license fee charged by the county in excess of (\$750.00) per year. For net profits, maximum liability shall be the same as above.

The forms for required reporting are:

- (1) The Cumberland County Quarterly Occupational Tax Return must be used by employers to report fees withheld from employees. This return will be mailed out quarterly and is due on: April 30, July 31, October 31, and January 31.
- (2) The Net Profits License Fee Return must be used by each business to report annually its net profits subject to 1.25 percent license fee. The return will be mailed out at the end of the calendar year and due before April 15, or 105 days after the end of fiscal year.

Enclosed is a questionnaire, please fill out and return promptly. If you have any questions, please call (270) 864-3444.

**Cumberland County Fiscal Court • P.O. Box 826 • Burkesville, KY 42717•  
(270) 864-3444. email address [staceytreasurer@windstream.net](mailto:staceytreasurer@windstream.net)**

# CUMBERLAND COUNTY TAX ADMINISTRATOR EMPLOYER'S RETURN OF LICENSE FEE WITHHELD

If no wages were paid this period, mark "NONE" and return this form

Account No. \_\_\_\_\_

- 1. Salaries, wages, commissions & other compensation paid all employees for services in This County \$ \_\_\_\_\_
- 2. Tax Due at - 1.25% \$ \_\_\_\_\_
- 3. Adjustment for preceding quarters (past due balances / underpayments) \$ \_\_\_\_\_
- 4. Penalty (per annum) - 5.00% \$ \_\_\_\_\_
- 5. Interest (per annum) - 12.00% \$ \_\_\_\_\_
- 6. BALANCE DUE \$ \_\_\_\_\_

7. Overpayment to be credited to next quarter \$ \_\_\_\_\_

I hereby certify that the information, schedules, statements and exhibits filed herewith are true and correct.

Signed \_\_\_\_\_

Official Title \_\_\_\_\_ Date \_\_\_\_\_

**FOR PERIOD ENDING**

Month	Day	Year

**RETURN DUE ON OR BEFORE**

Month	Day	Year

Make checks payable and mail to:

**CUMBERLAND COUNTY TAX ADMINISTRATOR**

P.O. BOX 826  
BURKESVILLE KY 42717

Phone Number  
(270) 864-3444

Indicate any name or address change above.

**\*PLEASE MAKE A COPY OF THIS FORM FOR YOUR RECORDS.** Form HCOC-Q3 Rev. 9/27/02