

QUARTERLY OCCUPATIONAL TAX RETURN

ACCOUNT NUMBER	QUARTER ENDING	DUE DATE
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CHECKS SHOULD BE MADE PAYABLE TO: **WARREN COUNTY PUBLIC SCHOOLS**
 MAIL ALL PAYMENTS AND RETURNS TO: **WARREN COUNTY SCHOOLS OCCUPATIONAL TAX
 QUARTERLY TAX RETURNS
 PO BOX 890947
 CHARLOTTE, NC 28289-0947**

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 _____	FEDERAL ID OR SSN ***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 http://www.warrencountyschools.org/Content/tax-office-main) 4th QUARTER RETURNS ARE DUE BY JANUARY 31st.
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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.

Signature _____ Date _____ Title _____

Printed Name _____ Phone # _____

If mailing address has changed, please indicate by making corrections above

Final Return ___ NO ___ YES If Final: Date Closed _____ Date Sold _____

If business was sold, please provide the name/address of new ownership:

NOTICE:
 The Warren County Schools Occupational Tax should be filed separately from the City of Bowling Green and the Warren County

WARREN COUNTY SCHOOLS QUARTERLY OCCUPATIONAL TAX RETURN INSTRUCTIONS

Line 1- Enter the total number of persons employed in Warren County.
 Line 2- Enter total **GROSS** salaries and wages for all employees in Warren County. **Total should include deferred compensation contributed by employee, welfare benefit, fringe benefit, or 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 \$25.00. (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.

Form MUST be filed even if you had no employees or paid no wages during this period.

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