

DEADLINES

Net Profit Return

*April 15 for those with a 12/31 year end.
For those with a fiscal year end, 105 days after
the fiscal year end.*

Quarterly Occupational Tax Returns

30 days after the end of each quarter.

Regulatory License Fee Returns

May 31 of each year.

Annual Alcohol License

June 30 of each year.

Online Information

Ordinances, applications and forms may be
downloaded on our website at:

www.frankfort.ky.gov

Contact Numbers

Tammy Brown, License Fee Administrator:
(502) 352-2081

David Jones, License Enforcement Officer:
(502) 352-2079

Planning and Community Development:
(502) 352-2094

Helpful Information

State of Kentucky Business Guide
www.one-stop.ky.gov

Obtaining a State Employee Withholding Number
www.revenue.ky.gov

Commonwealth of Kentucky General Information
(502) 564-3130

Obtaining an EIN:
www.irs.gov
Or call 1-800-829-4933

City of Frankfort Planning & Community Development
www.frankfort.ky.gov/151/Planning-Community-Development

Businesses Selling / Serving Alcohol

State of Kentucky
Alcoholic Beverage Control:
www.abc.ky.gov
Or call (502) 564-4850

Food Service Related Applicants

Franklin County Health Department
www.fchd.org
Or call Wesley J Clark - (502) 564-7382

Frankfort Sewer Department
Grease Trap Information
Ben Gill - (502) 875-2448 ext.2027

Retail Sales and/or Renting/Leasing Equipment

City of Frankfort

**Prepared by
Finance Department
License Fee Division**

City of Frankfort

A GUIDE TO CONDUCTING BUSINESS IN THE CITY OF FRANKFORT

*A Business Owner's Guide to the
rules and regulations for doing business
in Frankfort*



**Tel: (502) 875-8500
www.frankfort.ky.gov**

Obtaining a License

Who Should Obtain a Business License?

Any person, association, corporation, or other entity engaged in an occupation, trade, profession, or other activity performed in the City of Frankfort. This includes all independent contractors as well as subcontractors.

How Do I apply for a License?

In City—For those operating in an office or commercial setting, a business license application as well as a commercial questionnaire must be completed and submitted with the \$60.00 application fee.

In City Home Office—For those operating a business based from a home that's located in the city limits, a business license application as well as a home office questionnaire must be completed and submitted with the \$60.00 application fee.

Franklin County Residents—For those residents whose home or business is located in the County, a business license application must be completed and submitted with a \$60.00 application fee.

Out of Town or County Business Contractors—For those located outside Franklin County, but who come inside the City to do business, a business license application must be completed and submitted with a \$60.00 application fee.

Non Profit Organizations who have employees must complete a business license application and commercial questionnaire (if applicable) in order to register for a City of Frankfort withholding account. However they are not required to pay the application fee, will not be issued a license, and are exempt from Net Profit License Fee Tax.

Renewing Your License

Net Profit Returns

The Net Profit License Fee tax rate is 1.95%. This tax is levied and imposed on the earnings of a person, association, corporation or other entity engaged in any occupation, trade, profession or other activity conducted or performed in the City of Frankfort.

Filing the Net Profit License Fee Return renews your business license each year.

Due Date- The Net Profit License Fee Return is due 105 days after the end of your tax year. For example, if you operate on a calendar year, the return is due by April 15 of each year.

Federal Return—A copy of the federal return for your business must accompany your city Net Profit Return.

Extensions— A copy of the Federal Extension must be filed with the City of Frankfort by the due date for the Net Profit License Fee Return.

Minimum Fee—Please note that there is a MINIMUM fee of \$60 associated with the Net Profit License Fee Return. The taxpayer should pay the greater of the tax due or \$60

Alcohol License Renewals—Anyone selling alcohol must renew their Alcohol Licenses by June 30 of each year.

Please note that the City of Frankfort now requires all servers/sellers to complete an approved Alcohol Training Program. A complete listing of all those serving/selling alcohol and the required training certificate must be submitted to the City before the renewals will be issued.

Occupational Tax

Payroll Withholding Tax

The Occupational Withholding tax rate is 1.95%. This tax is on all wages and compensation for work done or services performed in the city by every resident and non-resident who is an employee. Employers are required to withhold occupational tax from their employees and submit the tax to the City of Frankfort on a quarterly basis. Occupational tax is due 30 days after the end of each quarter.

Penalties

Failure to apply for a license or to file any of the above referenced returns will result in penalties, interests, and fines. Additionally, delinquent taxes may be turned over to the City Attorney for collection, and a court order may be obtained prohibiting the further conduct of the business.

Building, Zoning and Sign Permits

All building permits, sign permits, electrical permits, etc. are issued by the Planning and Community Development Department. It is the contractor's responsibility to ensure that all permits are obtained. Planning and Community Development may be reached at (502) 352-2094.

City of Frankfort

All forms are available at :

- www.frankfort.ky.gov
- City Hall
- Call: 502-875-8500