For Periods Ending
After 6/30/17 ONLY

CITY OF OWENSBORO
OCCUPATIONAL LICENSE FEE
QUARTERLY INDIVIDUAL EMPLOYEE RETURN

	EMPLOYEE NAME	EMPLOYED BY
Quarter	ADDRESS	SOCIAL SECURITY NUMBER
	CITY, STATE, ZIP CODE	
Account Number	PHONE NUMBER	Check here if employed by Federal or State Government ☐

PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS RETURN

SECTION A

	Important Note: Calculate the occupational license fee due from compensation earned within the corporate city limits of the City of Owensboro in Column A. Calculate the occupational license fee due from compensation earned in Daviess County, outside the corporate city limits of Owensboro, in Column B.	**CITY OF OWENSBORO COLUMN A**	**DAVIESS COUNTY COLUMN B**
1.	Gross Employee Compensation earned during this quarter. (Include Section 125 "Cafeteria Plan Benefits", Deferred Compensation and other subject benefits received)		
2.	Total hours/days worked everywhere during the quarter to earn **compensation on Line 1 (Exclude hours/days for holiday, vacation, and sick pay benefits paid to you while absent from work)**		
3.	Total hours/days worked in applicable jurisdiction during the quarter. **(Exclude hours/days for holiday, vacation, and sick pay benefits paid to you while absent from work)**		
4.	Percentage of hours/days worked in jurisdiction during the quarter (line 3 divided by line 2) (Carry out four places)		
5.	Compensation Subject to License Fee (**Line 4 X Line 1**)		
6.	Occupational License Fee Rate (see instructions)	1.78%	0.35%
7.	Occupational License Fee Due **(Line 6 X Line 5)**		
8.	Payment Amount (Add line 7 Column A to Line 7 Column B)		

I hereby certify that the statements made herein and in any supporting schedule are true, correct and complete to the best of my knowledge.

Signature of Employee Date

RETURN MUST BE SIGNED

MAIL TO: OCCUPATIONAL TAX ADMINISTRATOR
PO BOX 10008
OWENSBORO KY 42302
(270) 687-5600

FORM RU-1Q

GENERAL INFORMATION

The QUARTERLY INDIVIDUAL EMPLOYEE RETURN is filed during the first three quarters of each year by any employee who, as a result of the failure by an employer to withhold the occupational license fee, chooses to remit quarterly the Occupational License Fee due to the City of Owensboro and/or Daviess County Fiscal Court. **On or before the 15th day of the fourth month following the end of each calendar year, the employee will be required to file an Annual Individual Employee Return to reconcile payments made during any of the first three quarters of the year and pay any additional license fee due.**

For the purposes of calculating the Occupational License Fee due, compensation earned by an employee as a result of **time spent** providing services within the corporate city limits of Owensboro shall be considered when determining the Occupational License Fee due the City of Owensboro. Compensation earned by an employee as a result of **time spent** providing services within Daviess County, occurring outside the corporate city limits of Owensboro, shall be considered when determining the Occupational License Fee due Daviess County. If it is impossible to apportion the employee earnings on **time spent** because of the peculiar nature of the services of the employee, or of the unusual basis of compensation, apportionment shall be made for both the City of Owensboro and/or Daviess County in accordance with the facts. With respect to an employee who determines that compensation cannot be accurately measured by **time spent**, such employee shall furnish with the Quarterly Individual Employee Return a detailed statement of the facts providing a clear and concise explanation of the circumstances under which compensation is paid to the employee.

INSTRUCTIONS FOR COMPLETION OF THE INDIVIDUAL EMPLOYEE RETURN

Line 1 Enter the Gross Employee Compensation earned during the quarter including deferred compensation, Section 125 "Cafeteria Plan Benefits," and other subject benefits.

Note The employee filing a return for the City of Owensboro should be aware that Section 125 "Cafeteria Plan Benefits" only became subject to the City of Owensboro Occupational License Fee effective with employee compensations paid on or after July 1, 2005

Line 2 Enter the total hours/days worked everywhere during the quarter to earn the compensation reported on Line 1. (For example: 40 hours x 13 weeks = 520 hours worked this quarter) This number may vary based on overtime or due to working more or less than a standard five day work week. Total hours/days worked per year should exclude vacation, sick and holiday benefits.

Line 3 **City of Owensboro (Column A):**
Enter the total hours/days worked in the City of Owensboro during the quarter. Total hours/days worked in the City of Owensboro should exclude vacation, sick and holiday benefits.

Daviess County (Column B):
Enter the total hours/days worked in Daviess County, outside the City of Owensboro during the quarter. Total hours/days worked in Daviess County should exclude vacation, sick and holiday benefits.

Line 4 Enter the percentage of hours worked as applicable. (Line 3 divided by Line 2)

Line 5 Calculate the compensation subject to license fee. (Multiply Line 4 by Line 1).

Line 6 Applicable occupational license fee rate for jurisdiction.

Line 7 Calculate the occupational license fee due. (Multiply Line 6 by Line 5)

Line 8 Total Payments Due (Add Line 7 Column A to Line 7 Column B and enter on Line 8)
(PAY THIS AMOUNT WITH THE RETURN)