



WOODFORD COUNTY FISCAL COURT

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Woodford County Ordinance Chapter 111 requires that if you perform work or provide services in Woodford County, you are subject to the local Occupational License Tax. There is no up-front annual license fee. The tax applies to the payroll paid to the employees of the business and to the net profit of the business. In the case of residential rental property, the net profit tax does not apply to individuals owning and renting less than three units.

- The net profit tax on the business is an annual tax due on the same date as your federal income tax return.
- If you are an employer, you are responsible for withholding from each employee an Occupational License Fee based on 1.50% of gross wages earned in Woodford County and remitting it to the Woodford County Tax Administrator on a quarterly basis.
- As an employee, if your employer does not withhold the 1.50% Occupational License Fee from your gross wages, you are personally responsible for paying this Occupational License Fee.
- If you are self-employed, you are responsible for completing an Annual Net Profit License Fee Return and paying a 1.50% license fee on your net profit.

To get started, please complete a business application/questionnaire to conduct business in Woodford County. Once you submit the application/questionnaire, the necessary forms will be mailed to you. The Net Profit Return form will be mailed in December. If there isn't any income to report, you simply file the return indicating such and attach a copy of your federal return.

The Woodford County Ordinance requires that all businesses submit copies of Federal Form 1099s issued for services performed in Woodford County. As you may be aware, these federal requirements have some exemptions. One of those exemptions is in the case of corporations performing services for you. In cases where a Federal Form 1099 is not issued because a service provider is a corporation, Woodford County requires in lieu of a form 1099, a listing of such providers. The list should include: Name, current address, (FEIN or social security number), and amount paid. Again, this requirement pertains only to 1099s issued by your business for services performed in Woodford County for your business. This information should be attached to the Net Profit Return form when filed.

If you need additional information or have questions, please contact the Woodford County Fiscal Court Tax Administrator at 859-873-5701.

