



Revenue Commission

2004

Form RE100

Reconciliation of License Tax Withheld

And

Instructions

For additional information contact:

Georgetown/Scott County Revenue Commission

P O Box 800

Georgetown, KY 40324

Telephone: (502) 863-9805

Fax: (502) 863-9808

Hours: Monday-Friday

8:00 A.M. – 4:00 P.M.

<http://www.gscrevenue.com>

Paid for with Georgetown/Scott Revenue Commission funds.

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General Information

Section A – General Information

Please enter the employer’s name and address in the box provided. If the name or address is different from that previously submitted please notify the GSCRC.

Please enter the federal identification number used for local license tax purposes. If this number is different from the number currently used for license tax purposes you must notify the GSCRC prior to filing this return.

Make sure that you enter this information here and on the top of page two.

You must attach copies of all federal form W-2s, including federal form W-3, or an equivalent employee listing for all employees that had or should have had the license tax withheld from their compensation. These W-2s must indicate the tax withheld for each taxing jurisdiction separately or you must attach a schedule detailing the amounts for each. Make sure that you include totals of each amount.

The employee listing must include the employee’s name, address, social security number, total gross wages, social security wages, medicare wages, federal taxable wages, local wages for each jurisdiction and the amount of license tax withheld for each jurisdiction.

Form RE100, Reconciliation of License Tax Withheld must be signed by the person preparing the return including the printed name and title.

Form RE100, Reconciliation of License Tax Withheld including the copies of federal form W-2, W-3 or equivalent listing is required to be filed with the Georgetown/Scott County Revenue Commission by February 28, 2005.

Section B - City of Georgetown, Kentucky

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| Line 1, Column A | Enter the total payroll for the entire company for the quarter ended March 31, 2004. |
| Line 1, Column B | Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended March 31, 2004. |
| Line 1, Column C | Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here. |
| Line 2, Column A | Enter the total payroll for the entire company for the quarter ended June 30, 2004. |
| Line 2, Column B | Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended June 30, 2004. |
| Line 2, Column C | Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here. |

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

- Line 3, Column A Enter the total payroll for the entire company for the quarter ended September 30, 2004.
- Line 3, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended September 30, 2004.
- Line 3, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 4, Column A Enter the total payroll for the entire company for the quarter ended December 31, 2004.
- Line 4, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within the City of Georgetown, Kentucky for the quarter ended December 31, 2004.
- Line 4, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 5 Total lines 1 through 4. Enter the result in Columns A, B and C.
- Line 6 Enter the amount actually remitted to the Georgetown/Scott County Revenue Commission for the City of Georgetown, Kentucky license tax.
- Line 7 Subtract line 6 from line 5. Enter the difference on line 7.

For any difference indicated on line 7 please check the applicable box. Difference can be attributable to one of the following:

1. A minor difference resulting from fractional and rounding variations.
2. Insufficient license tax was remitted for the year. Please attach a check for the additional license tax, including penalty and interest.
3. The license tax remitted for the year exceeded the amount that was due. A full explanation and claim for refund must be attached.

Please indicate the number of employees that were subject to the City of Georgetown, Kentucky license tax for the year ending December 31, 2004.

Section C- Scott County, Kentucky

- Line 1, Column A Enter the total payroll for the entire company for the quarter ended March 31, 2004.

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

- Line 1, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended March 31, 2004.
- Line 1, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 2, Column A Enter the total payroll for the entire company for the quarter ended June 30, 2004.
- Line 2, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended June 30, 2004.
- Line 2, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 3, Column A Enter the total payroll for the entire company for the quarter ended September 30, 2004.
- Line 3, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended September 30, 2004.
- Line 3, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 4, Column A Enter the total payroll for the entire company for the quarter ended December 31, 2004.
- Line 4, Column B Enter the payroll paid or payable to employees for work done or services performed or rendered within Scott County, Kentucky for the quarter ended December 31, 2004.
- Line 4, Column C Multiply Column B, Subject Payroll times the license tax rate of one percent (1%). Enter the result here.
- Line 5 Total lines 1 through 4. Enter the result in Columns A, B and C.
- Line 6 Enter the amount actually remitted to the Georgetown/Scott County Revenue Commission for the Scott County Fiscal Court license tax.
- Line 7 Subtract line 6 from line 5. Enter the difference on line 7.

For any difference indicated on line 7 please check the applicable box. Difference can be attributable to one of the following:

1. A minor difference resulting from fractional and rounding variations.

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

2. Insufficient license tax was remitted for the year. Please attach a check for the additional license tax, including penalty and interest.
3. The license tax remitted for the year exceeded the amount that was due. A full explanation and claim for refund must be attached.

Please indicate the number of employees that were subject to the Scott County Fiscal Court license tax for the year ending December 31, 2004.

Section D - Scott County School District

- Line 1, Column A Enter the total payroll for the entire company for the quarter ended March 31, 2004.
- Line 1, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended March 31, 2004.
- Line 1, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent ($\frac{1}{2}\%$). Enter the result here.
- Line 2, Column A Enter the total payroll for the entire company for the quarter ended June 30, 2004.
- Line 2, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended June 30, 2004.
- Line 2, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent ($\frac{1}{2}\%$). Enter the result here.
- Line 3, Column A Enter the total payroll for the entire company for the quarter ended September 30, 2004.
- Line 3, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended September 30, 2004.
- Line 3, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent ($\frac{1}{2}\%$). Enter the result here.
- Line 4, Column A Enter the total payroll for the entire company for the quarter ended December 31, 2004.
- Line 4, Column B Enter the payroll paid or payable to employees **who are residents of Scott County, Kentucky** for work done or services performed or rendered within Scott County, Kentucky for the quarter ended December 31, 2004.

Line-by-line instructions for Form RE100, Reconciliation of License Tax Withheld (cont'd)

Line 4, Column C Multiply Column B, Subject Payroll times the license tax rate of one half of one percent ($\frac{1}{2}\%$). Enter the result here.

Line 5 Total lines 1 through 4. Enter the result in Columns A, B and C.

Line 6 Enter the amount actually remitted to the Georgetown/Scott County Revenue Commission for the Scott County School District license tax.

Line 7 Subtract line 6 from line 5. Enter the difference on line 7.

For all differences indicated on line 7 please check the applicable box. Differences can be attributable to any one or more of the following:

1. A minor difference resulting from fractional and rounding variations.
2. Insufficient license tax was remitted for the year. Please attach a check for the additional license tax, including penalty and interest.
3. The license tax remitted for the year exceeded the amount that was due. A full explanation and claim for refund must be attached.

Please indicate the number of employees that were subject to the Scott County School District license tax for the year ending December 31, 2004.

Section E – Fringe Benefits

For each of the benefits listed indicate whether or not your employees participated in the plan and if so, whether or not the City/County/School District license tax was withheld upon the contributions. Please be advised that even though employee contributions to deferred compensation and cafeteria plans are tax deferred for federal income tax purposes these employee contributions are subject to the occupational license tax for the City/County/School District.

Mail return to:
Georgetown/Scott County Revenue Commission
P O Box 800
Georgetown, KY 40324