

EMPLOYER'S QUARTERLY RETURN LICENSE FEES WITHHELD

1. NUMBER OF TAXABLE EMPLOYEES:	
2. SALARIES, WAGES, COMMISSION & OTHER COMPENSATION PAID ALL EMPLOYEES:	
3. AMOUNT OF LINE 2 EARNED OUTSIDE ST. MATTHEWS:	
4. AMOUNT OF SALARIES, WAGES, COMMISSIONS, ETC. SUBJECT TO TAX EARNED WITHIN THE CITY OF ST. MATTHEWS:	
5. TAX WITHHELD IN QUARTER (#4 X .0075):	

CITY OF ST MATTHEWS KENTUCKY – Quarterly report of wages paid and tax withheld. Due last day of month following end of calendar quarter.

I HEREBY CERTIFY THAT THE INFORMATION AND STATEMENTS CONTAINED HEREIN AND ANY SCHEDULES OR EXHIBITS ATTACHED ARE TRUE AND CORRECT.	
SIGNED: _____	TITLE: _____
PRINT NAME: _____	DATE: _____

FOR QUARTER ENDING	6. TOTAL TAX (Line 5):	\$
DUE ON OR BEFORE	7. (LATE FILING) PENALTY:	\$
ACCOUNT	8. (LATE PAYMENT) INTEREST & PENALTY – SEE INSTRUCTIONS:	\$
Had no employees this quarter. <input type="checkbox"/>	9. TOTAL DUE (Line 6 + Line 7 + Line 8):	\$
Will have no employees in the future. <input type="checkbox"/>	MAKE CHECKS PAYABLE TO: CITY OF ST. MATTHEWS 3940 Grandview Avenue Louisville KY 40207	

NOTIFY CITY OF ANY CHANGES IN OWNERSHIP OR NAME OR ADDRESS

SMW-1

INSTRUCTIONS FOR PREPARING AND FILING SMW-1

WHO MUST FILE:

Each person, firm, organization, etc. employing one or more individuals who perform services within St. Matthews is required to withhold from wages, salaries, or other compensation occupational license fees.

FEES

The license tax is based on gross compensation paid to all employees during the quarter covered by this return. The employer is required to file form SMW-1 and remit full payment of the license fees to the City of St. Matthews. Any employer who fails to withhold occupational taxes from employees is liable for the full amount of fees that should have been withheld plus penalty and interest if applicable.

REMITTANCE SCHEDULE

- 1ST Quarter must be postmarked on or before April 30
- 2nd Quarter must be postmarked on or before July 31
- 3rd Quarter must be postmarked on or before October 31
- 4th Quarter must be postmarked on or before January 31

TO COMPLETE RETURN

- A. All returns must be signed with official title and date.
- B. Print name of person preparing the return in designated area.
- 1. Enter number of employees subject to occupational tax.
- 2. Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation paid all employees during the quarter covered by this return.
- 3. Enter amount of Line 2 earned outside of St. Matthews.
- 4. Enter amount earned in St. Matthews (Line 2 minus Line 3).
- 5. Enter amount of Line 4 times .0075.
- 6. Enter taxes withheld (Line 5).
- 7. Failure to file on time subjects the licensee to penalty of 5% (of Line 6) per month, or fraction of a month such return remains unfiled, to a maximum of 25%.
- 8. Failure to pay when due subjects the license to an additional 10% penalty (minimum \$10.00) plus interest at the rate of 5% per month or a fraction of a month from the due date until paid.
- 9. Total of Line 6 plus Line 7 plus Line 8 = Pay this amount.
- * If you had no employees during this quarter, place a check mark in the box labeled no employees.
- * If you no longer have employees and the date of your last payroll was made prior to the last day of the quarter for which this return is being filed, place a check mark in the box labeled you will not have employees in the future.