



# Local Vendor Tax Guidelines

Everything to know about filing taxes in Louisville/Jefferson County



## The Louisville Metro Revenue Commission

### Who are we?

A department of the Louisville Metro Government.

### What do we do?

The Louisville Metro Revenue Commission collects Occupational License Fees/Taxes on all income earned in Louisville Metro, Kentucky.

### Where are we?

617 W. Jefferson St.  
Louisville, KY 40202

### How to reach us:

Phone: 502-574-4860  
Website: [metrorevenue.org](http://metrorevenue.org)  
Online filing: [emints.metrorevenue.org](http://emints.metrorevenue.org)

## Taxes in Louisville Metro



The Occupational License Tax is collected on all income earned within Louisville Metro. Anyone who engages in business, profession, occupation or trade within Louisville Metro is required to pay the Occupational License Tax.

Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky.

The tax rate for residents of Jefferson County is 2.2%, while the tax rate for non-residents is 1.45%.

**Did You Know?**  
No matter how much income you or your business makes, a tax return must be filed.

## You should file if...

- » Your business ended with a profit or loss for the tax year.
- » You were not in business during the tax year but plan to continue your business in the future.
- » Your business activity stopped before the beginning of the tax year but you have not told us your business stopped.
- » You were in business for a part of the tax year but stopped before the end of the fiscal period.

## Register your business

1. Go to our online filing website ([emints.metrorevenue.org](http://emints.metrorevenue.org)).
2. Select 'Register a New Business' and follow the steps (This will put your business in our system and allow you to file returns and make payments in the future).
3. Once you have registered your business you can sign in to our system and file your return at anytime.



## Filing a Return

### What type of return do you file?

*Occupational License Tax Form (OL-3)*

This return is used for Corporations, partnerships, sole proprietorships, estates, trusts, or other businesses engaged in an occupation, trade, or profession within Louisville Metro, KY.

### When do you need to file?

*Every year!*

Your return and any payment due must be hand delivered to the Revenue Commission or mailed by the 15th day of the 4th month after the end of the fiscal year of your business. For example, if your fiscal year ends on December 31 you need to file your taxes on April 15.

### Where to file?

Online:  
[emints.metrorevenue.org](http://emints.metrorevenue.org)  
Mail:  
PO Box 35410,  
Louisville, KY 40232-5410



**Tip:**  
Using our online system is the easiest and fastest way to file your return.

## Understanding Apportionment

**Did You Know?**  
Apportionment allows you to pay tax on only a certain portion of profit.

A sole proprietor OL-3 return will typically begin with the net profit or loss from the Federal Schedule C. You are able to apportion your reported profit or loss based on your activity within Louisville Metro, Kentucky compared with total activity everywhere else (see instructions for form OL-3, lines 21-24).