

# FORM OL-3EZ INSTRUCTIONS TAX YEAR 2023

<b>General Information</b>	The Louisville Metro Revenue Commission (hereinafter referred to as the <b>“Revenue Commission”</b> ) collects Occupational License Fees/Taxes (hereinafter referred to as <b>“Occupational Taxes”</b> ) on employee compensation and business net profits earned within Louisville Metro, Kentucky. <b>There is no minimum earned income amount before you are liable for filing a tax return.</b> The occupational tax is imposed upon the privilege of engaging in business, profession, occupation, or trade within Louisville Metro, Kentucky regardless of the legal residence of the person so engaged. Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky.
<b>Tax Rate</b>	The current rate for Occupational Taxes totals 2.2% (.0220.) This total is distributed as follows: <ul style="list-style-type: none"> <li>• 1.25% (.0125) to Louisville Metro Government</li> <li>• .2% (.0020) to Transit Authority of River City (TARC)</li> <li>• .75% (.0075) to the Louisville and Anchorage Public School Boards</li> </ul>
<b>Who May Use This Form</b>	This return may be used if all the following apply: <ul style="list-style-type: none"> <li>• You are an individual (not a corporation or partnership.)</li> <li>• You had no business expenses for the calendar year.</li> <li>• You are not a minister.</li> <li>• All your business income was earned in Louisville Metro, Kentucky.</li> <li>• You were either a resident for the entire year or a non-resident for the entire year.</li> </ul>
<b>A Tax Form Must Be Filed Even If</b>	<ul style="list-style-type: none"> <li>• Your business activity resulted in a loss for the tax year. Complete the tax form according to the instructions provided.</li> <li>• You were not actively engaged in business during the tax year but do intend to resume operations at a future date. Check the box designated <b>“No Activity,”</b> sign, and mail/deliver the return to the Revenue Commission.</li> <li>• Your business activity ceased prior to the beginning of the tax year, but you have not provided written notification that operations ceased. Check the boxes designated <b>“No Activity”</b> and <b>“Final Return”</b>, enter the date your activity ceased, sign, and mail/deliver the return to the Revenue Commission.</li> <li>• Your business was operational for a portion of the tax year but ceased operation prior to the completion of the fiscal period. Complete the tax form according to the instructions provided. Check the box designated <b>“Final Return,”</b> enter the date activity ceased, sign, and mail/deliver the return to the Revenue Commission.</li> <li>• You applied for a tax number with the intention of starting a business but never transacted business within Louisville Metro, Kentucky, and do not intend to do so in the future. Check the boxes designated <b>“No Activity”</b> and <b>“Final Return,”</b> enter the date activity ceased, sign, and mail/deliver the return to the Revenue Commission.</li> </ul>
<b>When To File</b>	Form OL-3EZ is for calendar year filers only and must be hand-delivered or postmarked by April 15 <sup>th</sup> . If your business operates on a fiscal year end other than December 31 <sup>st</sup> , you must file form OL-3.
<b>Where To File</b>	The Revenue Commission offers an easy, secure, and convenient way to file and pay taxes online. For more information, access E-Services at <a href="https://www.metrorevenue.org">https://www.metrorevenue.org</a> . You must file Form OL-3EXT or a copy of your federal extension application to request an automatic 6-month extension to file Form OL-3EZ. If a paper extension form is filed, mail it to the <b>Louisville Metro Revenue Commission, P.O. Box 35410, Louisville, Kentucky 40232-5410</b> , or hand-deliver to <b>617 West Jefferson Street, Louisville, Kentucky 40202</b> . Make checks payable to the Louisville Metro Revenue Commission and include your Account ID.
<b>Extensions</b> <i>A 90% estimated payment of the final tax liability is required to avoid penalty.</i>	<b>If an extension of time for filing is required, a separate extension request to the Louisville Metro Revenue Commission is mandatory in all cases.</b> You must file Form OL-3EXT or a copy of your federal extension application to request an automatic 6-month extension of time to file Form OL-3EZ. All extension requests must include your Revenue Commission Account ID, FEIN, or SSN. The extension request must be postmarked and mailed to the <b>Louisville Metro Revenue Commission, P.O. Box 35410, Louisville, Kentucky 40232-5410</b> , or hand-delivered to the Revenue Commission at <b>617 West Jefferson Street, Louisville, Kentucky 40202</b> , on or before the filing due date. (See when to file above.) Any tax due must be paid by the 15 <sup>th</sup> day of the 4 <sup>th</sup> month following the close of the fiscal year end to avoid interest and penalties.
<b>Tax Payment Due Date</b>	The occupational taxes <b>must</b> be paid in full by the deadline of <b>April 15<sup>th</sup></b> to avoid penalties and interest. Do not send cash through the mail. Please make your check payable to the Louisville Metro Revenue Commission. If an extension of time for the filing of a return has been granted, any balance of the occupational tax unpaid by the regular due date bears interest at the rate of twelve percent (12%) per annum.
<b>Penalties and Interest For Failure To File and/or Pay</b>	There is a five percent (5%) penalty per month, or a fraction of a month, to a maximum of twenty-five percent (25%) of the license tax due, for failure to file a tax return by the regular or extended due date, or for failure to pay the tax due by the payment due date. <b>Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file any return or report by the due date.</b>
<b>READ THE INSTRUCTIONS BELOW TO COMPLETE FORM OL-3EZ</b>	
<b>Demographics</b>	<ul style="list-style-type: none"> <li>• Enter your full legal name.</li> <li>• Enter your current address. If your address has changed, check the box and provide new the address.</li> <li>• All returns must include Account ID and Tax Year Ending (MM/DD/YYYY).</li> <li>• Include email address of the individual to contact for questions regarding the extension request.</li> </ul>
<b>Return Status</b>	<ul style="list-style-type: none"> <li>• If this is your first return with Louisville Metro Revenue Commission, check the box designated <b>“Initial Return.”</b></li> </ul>

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	<ul style="list-style-type: none"> <li>If you were not actively engaged in business during the tax year but do intend to resume operations at a future date, check the box designated <b>“No Activity.”</b></li> <li>If your business activity ceased, check the box <b>“Final Return”</b>, and enter the date your activity ceased.</li> <li>You applied for a tax number with the intention of starting a business but never transacted business within Louisville Metro, Kentucky, and do not intend to do so in the future. Check the boxes designated <b>“No Activity”</b> and <b>“Final Return,”</b> enter the date activity ceased, sign, and mail/deliver the return to the Revenue Commission.</li> <li>If you are filing an amended return, you must check the box labeled <b>“Amended Return.”</b></li> </ul>	
<b>Income (or Loss)</b>	Line 1	Enter the amount of non-employee compensation reported on Federal Form 1099-NEC (NOTE: Line 1 should be completed only by individuals who received payments for contract services who are not claiming business expenses. Attach a copy of Form 1099-NEC). If any of this income was reported on Federal Form Schedule C (Profit or Loss from Business) with business expenses, you must use Form OL-3A or Form OL-3.
	Line 2	Enter the gross salaries, wages, tips, and other forms of compensation reported on Form W-2 (NOTE: Applies only to individuals who did not have the full amount of occupational tax withheld from their wages). Amounts deferred due to Section 401k, 403B, or 457 of the Internal Revenue Code must be included. This amount is the greater of Box 1 (Wages, tips, other compensation), Box 5 (Medicare Wages), or Box 18 (Local Wages) from Federal Form W-2.
	Line 3	Enter the sum of Lines 1 and 2. This entry represents your <b>“Total Income.”</b>
<b>Tax Computation</b>	<b>If you are a resident of Louisville Metro, Kentucky, complete Section A.</b> <b>If you are a non-resident of Louisville Metro, Kentucky, complete Section B.</b>	
<b>Section A</b> Residents of Louisville Metro, Kentucky	Line 4(a)	<b>Tax Due:</b> Multiply <b>Total Income</b> (Line 3) by .0220.
	Line 5(a)	<b>Penalty and interest</b> charges resulting from late filing or late payment of the occupational tax. (See “Penalty and Interest” section of the Instructions).
	Line 6(a)	<b>Amount Due:</b> Add lines 4(a) and 5(a) and enter the result. Payment of the total tax liability including penalty and interest charges should accompany the return as filed. Payment can be made electronically at <a href="https://www.metrorevenue.org">https://www.metrorevenue.org</a> , or attach a check to the return.
<b>Section B</b> Non-Residents of Louisville Metro, Kentucky	Line 4(b)	<b>Tax Due:</b> Multiply <b>Total Income</b> (Line 3) by .0145.
	Line 5(b)	<b>Penalty and interest</b> charges resulting from late filing or late payment of the occupational tax. (See “Penalty and Interest” section of the Instructions).
	Line 6(b)	<b>Amount Due:</b> Add lines 4(b) and 5(b) and enter the result. Payment of the total tax liability including penalty and interest charges should accompany the return as filed. Payment can be made electronically at <a href="https://www.metrorevenue.org">https://www.metrorevenue.org</a> , or attach a check to the return.
<b>Signature</b>	If the return is being filed by a sole proprietor, it must be signed and dated by that individual. Additionally, the licensee who signs the return must print their name in the area provided.	
<b>Preparer</b>	If the return is filed by a third party (CPA/Payroll Company), “Preparer Use Only” section on the bottom of return must be completed. If the preparer does not have a PTIN, it may be left blank.	