

FORM OL3-EZ INSTRUCTIONS

General Information	<p>The Louisville Metro Revenue Commission, (hereinafter referred to as the “Revenue Commission”) collects Occupational License Fees/Taxes (hereinafter referred to as “Occupational Taxes”) on all income earned within Louisville Metro, Kentucky. There is no minimum earned income amount before you are liable for filling a tax return. 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.</p>
Tax Rate	<p>The current rate for Occupational Taxes totals 2.2% (.0220). This total is distributed as follows:</p> <ul style="list-style-type: none"> • 1.25% (.0125) to Louisville Metro Government • .2% (.0020) to Transit Authority of River City (TARC) • .75% (.0075) to the Louisville or Anchorage Public School Boards
Who May Use This Form	<p>This return may be used if all the following apply:</p> <ul style="list-style-type: none"> • You are an individual (not a corporation or a partnership). • You had no business expenses for the calendar year. • You are not a minister. • All your business income was earned in Louisville Metro, KY. • You were either a resident for the entire year or a non-resident for the entire year.
A Tax Form Must Be Filed Even If	<ul style="list-style-type: none"> • Your business activity resulted in a loss for the tax year. Complete the tax form according to the instructions provided. • 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 “NO ACTIVITY,” sign, and mail/deliver the return to the Revenue Commission. • 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 “NO ACTIVITY” and “FINAL RETURN,” enter the date your activity ceased, sign, and mail/deliver the return to the Revenue Commission. • 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 “FINAL RETURN,” enter the date activity ceased, sign, and mail/deliver the return to the Revenue Commission. • 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 “NO ACTIVITY” and “FINAL RETURN,” enter the date activity ceased, sign, and mail/deliver the return to the Revenue Commission.
When to File	<p>Form OL-3EZ is to be filed based upon a calendar year. Form OL-3EZ must be hand-delivered or postmarked by April 15th.</p>
Where to File	<p>The Revenue Commission offers an easy, secure, and convenient way to file and pay taxes on-line. For more information, access E-Services at https://www.metrorevenue.org. If a return is filed manually it should be mailed to the Louisville Metro Revenue Commission, P.O. Box 35410, Louisville, Kentucky 40232-5410, or hand-delivered to 617 West Jefferson Street, Louisville, Kentucky 40202. All checks should be made payable to the Louisville Metro Revenue Commission and include Account ID.</p>
Extensions <i>A 90% estimated payment of the final tax liability is required to avoid penalty.</i>	<p>If an extension of time for filing is required, a separate extension request to the Louisville Metro Revenue Commission is mandatory in all cases. 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. All extension requests should include your Revenue Commission Account ID. The extension must be postmarked or hand-delivered to the Revenue Commission, 617 West Jefferson Street, Louisville, Kentucky 40202, on or before the original due date. Any tax due must be paid by April 15th.</p>
Estimated Tax	<p>The occupational taxes must be paid in full by the deadline of April 15th 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.</p>
Penalties and Interest for Failure to File and/or Pay	<p>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 total license tax liability, for failure to file and/or pay a tax return by the regular or extended due date. Interest is computed at twelve percent (12%) per annum from the original due date until total tax liability is paid in full. Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file and/or pay any return or report by the due date.</p>

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Read the Specific Instructions Below to Complete the Form OL-3EZ		
Demographics		<ul style="list-style-type: none"> • Enter full legal name. • If address has changed, check the box and provide new address. If address has not changed, enter current address on account. • All returns must include Account ID and Tax Year Ending (MM/DD/YYYY) to be fully processed.
Return Status		<ul style="list-style-type: none"> • 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 "NO ACTIVITY" • If your business activity ceased, but you have not provided written notification that operations ceased. Check the box "FINAL RETURN" and enter the date your activity ceased. • If you are filing an amended return, you must check the box labeled "AMENDED RETURN"
Income or (Loss)	Line 1	Enter the amount of non-employee compensation reported on Federal Form 1099 (NOTE: Line 1 should be completed only by individuals who received payments for contract services who are not claiming business expenses. Attach a copy Form 1099). 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 " Total Income "
If you are a resident of Louisville Metro, Kentucky, complete Section A. If you are a Non-Resident of Louisville Metro, Kentucky, complete Section B.		
Tax Computation	Line 4(a)	Tax Due: Multiply Total Income (Line 3), by (.0220).
	Line 5(a)	Penalty and interest charges resulting from late filing or late payment of the occupational tax. (See "Penalty and Interest" section of the instructions)
Section A: ▶ Residents of Louisville Metro, Kentucky	Line 6(a)	Amount Due - 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 www.metrorevenue.org , or attach check along with the return.
	Line 4(b)	Tax Due: Multiply Total Income (Line 3), by (.0145).
	Line 5(b)	Penalty and interest charges resulting from late filing or late payment of the occupational tax. (See "Penalty and Interest" section of the instructions)
Section B: ▶ Non-Residents of Louisville Metro, Kentucky	Line 6(b)	Amount Due - 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 www.metrorevenue.org , or attach check along with the return.
Signature	If the return is being filed by a sole proprietor, it must be signed by that individual. Additionally, the licensee who signs the return must print his/her name in the area provided.	
Preparer	If return is filed by a third party, (CPA/Payroll Company) "Preparer Use Only" section on the bottom on return must be filled out in full.	