

GENERAL INSTRUCTIONS – FORM OL-3EZ

Who May Use This Form: This return may be used if all of the following apply:

- (a) You are an individual (not a corporation or a partnership).
- (b) You had no business expenses for the calendar year.
- (c) You are not a minister.
- (d) All of your business income was earned in Louisville Metro, KY.
- (e) You were either a resident for the entire year or a non-resident for the entire year.

Explanation of Occupational Taxes: 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 resulting from transacting business within Louisville Metro, Kentucky. **There is no minimum earned income amount before you are liable for filing a tax return.** The occupational tax is imposed upon the privilege of engaging in a 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. All such taxes are collected on behalf of the Louisville/Jefferson County Metro government, the public schools, and the Transit Authority of River City (TARC). The current rate of tax totals 2.2% (.0220). This total is distributed as follows: 1.25% (.0125) to Louisville Metro, Kentucky; .2% (.0020) for Mass Transit (TARC) purposes; and .75% (.0075) for the public School Boards operating in Louisville Metro, Kentucky. The occupational license tax rate is applicable to the “net profits” of business entities and professional firms, and to the gross employee compensation of employed individuals. Individuals who reside outside Louisville Metro, Kentucky, are exempt from the School Boards tax.

Period Covered: Form OL-3EZ is to be filed based upon a calendar year.

Extensions: 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-3E 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 number. 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.

Payment of Occupational Taxes: The occupational taxes must be paid in full at the time of filing to avoid penalties and interest. The deadline is **April 15th**. Do not send cash through the mail. Please make your check payable to the Louisville Metro Revenue Commission.

Penalty and Interest: 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 the date of payment. **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.**

Failure to File Return and/or Pay Occupational Tax: Any person (including a corporation), who willfully fails to prepare or file a timely return, or who willfully prepares or files a false or inaccurate return, is subject, upon conviction, to a fine not exceeding \$100.00. The failure of any person to receive a return shall not excuse him or her from filing a return or from paying the proper occupational tax.

Form **OL-3EZ** Louisville Metro Revenue Commission
Occupational License Tax Return

Taxpayer Name _____
 Address _____
 Address 2 _____
 City _____ State _____ Zip Code _____
 Phone No. _____ Ext. _____
 E-Mail Address _____

FOR YEAR ENDING (YYYY) _____
 Account Number _____

Address Change
 Amended
 Final Return
 Date Operations Ceased _____

Income or (Loss) Attach a copy of Form 1099-MISC, _____
 If any of this 1099 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.

1. Amount of income per Form 1099-MISC. (Attach a copy of Form 1099-MISC, or page 1 of Form 1040 reflecting other income reported) 1. \$ _____
 2. Amount of gross wages per Form W-2. (Attach a copy of Form W-2) 2. \$ _____
 3. Amount of total income (Line 1 + Line 2) 3. \$ _____

Tax Computation Do you live in Louisville Metro, Kentucky? Yes No
 If your employer failed to withhold occupational license taxes for Louisville Metro, Kentucky, enter the greater of Box 1 (Wages, tips, other compensation), Box 5 (Medicare Wages), or Box 18 (Local Wages) from Federal Form W-2. Complete Section A only. If “no”, complete Section B only.

Section A. Residents of Louisville Metro, Kentucky:
 4a. Tax Due Multiply Line 3, by (.0220) 4. \$ _____
 5a. Penalty and Interest (see instructions) 5. \$ _____
 6a. Amount to be paid (Line 4 + Line 5) 6. \$ _____

Section B. Non-Residents of Louisville Metro, Kentucky:
 4b. Tax Due Multiply Line 3, by (.0145) 4. \$ _____
 5b. Penalty and Interest (see instructions) 5. \$ _____
 6b. Amount to be paid (Line 4 + Line 5) 6. \$ _____

Signature I hereby certify the statements under penalty of perjury. _____
 Signature of Licensee _____ Date: _____
 Preparer's Signature _____
 Preparer's Name _____ Federal ID _____ Phone No. _____
 Address _____ City _____ State _____ Zip Code _____

The Form OL-3EZ is based solely on a calendar year.

Your 6-digit “Metro Revenue” account number goes here.

If this is a “final” return, you must enter the date that your operations ceased here.

If any of this 1099 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.

If your employer failed to withhold occupational license taxes for Louisville Metro, Kentucky, enter the greater of Box 1 (Wages, tips, other compensation), Box 5 (Medicare Wages), or Box 18 (Local Wages) from Federal Form W-2.

The amount of tax due must be determined based upon the guidelines set out in Section 3.14, of the Louisville Metro Revenue Commission’s Regulations, located at www.metrorevenue.org

If Form OL-3EZ is filed after the April 15th due date, see General Instructions for “Penalty and Interest”.

The amount of tax due must be determined based upon the guidelines set out in Section 3.14, of the Louisville Metro Revenue Commission’s Regulations, located at www.metrorevenue.org

If Form OL-3EZ is filed after the April 15th due date, see General Instructions for “Penalty and Interest”.

Mail Form OL-3EZ, along with a copy of Form 1099-MISC, Form W-2, or page 1 of Form 1040, and a check or money order with your account number. The return and payment of taxes due must be received or postmarked by April 15th to avoid penalties and interest.

MAILING ADDRESS: P.O. BOX 35410 . LOUISVILLE, KENTUCKY 40232-5410
 Telephone: (502) 574-4860 . www.metrorevenue.org .
 Fax: (502) 574-4818 . taxhelp@metrorevenue.org .
 TDD: (502) 574-4811