

Oldham County Kentucky

Quarterly Return of Alcohol Beverage Regulatory Fee

| | · · · · · · · · · · · · · · · · · · · | | |
|-------------------|---------------------------------------|---------|--|
| Name of Licensee: | | Phone: | |
| | | | |
| Mailing Address: | | Fax: | |
| | | | |
| City, ST ZIP: | | E-mail: | |
| | | | |
| Property Address: | | | |

- A. All licensees must file an alcohol beverage regulatory fee tax return each quarter even if no tax is due.
- B. Each sale of alcoholic beverage is subject to 5% regulatory license fee. (The fee is calculated on gross sales.)
- C. Alcohol beverage regulatory fee tax return and payment, if applicable, are due by the end of the month immediately following each calendar quarter: July 1 to September 30, due October 31; October 1 to December 31, due January 31; January 1 to March 31, due April 30; April 1 to June 30, due July 31.
- D. A quarterly credit of 25% of the annual regulatory license fee is allowed.
- E. Any return and payment received after the due date will be assessed a penalty of 5% of the amount due, plus 8% interest per annum for each 90 days of non-payment, or fraction thereof. The total late filing penalty shall not exceed 25% of the tax; provided however, that in no case shall the penalty be less than \$10.
- F. Failure to submit quarterly return within ten days of the due date constitutes a violation and subjects the licensee to suspension or revocation.
- G. Licensees for whom a food sales requirement exists must provide a certificate from a Certified Public Accountant demonstrating compliance with the food sale requirement.

| 1. | Gross Sales of all Alcoholic Beverages | | | License #: | | | | |
|---|--|----------------------|---|-------------------------------|---------------------|--|--|--|
| 2. | Fee (5% of Line 1) | | | Quarter Ended | | | | |
| 3. | 25% of annual license fee (credit) | | | | | | | |
| 4. | Subtotal (Line 2 minus Line 3) | | | | | | | |
| 5. | Penalty (if due) (5% of Line 4) | | | Check #: | | | | |
| 6. | Interest (if due) (2% of Line 4) | | | Date: | | | | |
| 7. | TOTAL | | | Food Sales Report attached | | | | |
| *************************************** | | | | | | | | |
| I hereby certify that the statement made herein and in any supporting schedules are true, correct and complete to the best of my knowledge. | | | | | | | | |
| Signature of individual preparing return: | | | | | | | | |
| | Official Title: | | | Phone | : | | | |
| *************************************** | | | | | | | | |
| | | payable and mail to: | Oldham County Treasurer 100 West Jefferson Street La Grange, KY 40031 | | Phone: 502-222-9357 | | | |

COMPUTATION OF FEE