

Oldham County Kentucky

Quarterly Return of Alcohol Beverage Regulatory Fee

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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