

CLAY COUNTY, KENTUCKY NET PROFIT Year: **PAYMENT VOUCHERS**

QUARTERLY ESTIMATE

CALENDAR YEAR FILERS

ACCOUNT NUMBER _____

DUE DATE: 04 / 15 /

FED ID OR SS NO. _____

FOR FISCAL YEAR FILERS ONLY: FISCAL YEAR ENDING ____/____/____

AMOUNT OF ESTIMATE \$ _____

NAME AND ADDRESS

Make checks payable to CCOT and mail to: **CLAY COUNTY OCCUPATIONAL TAX OFFICE**
PO BOX 157, MANCHESTER, KY 40962
PHONE: (606) 598-2199 • FAX: (866) 613-7579
Visit our website at <https://claytaxadmin.com>
There is a \$25.00 fee for returned checks.

Detach here

Detach here

FORM ES - 1 03/03/23

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QUARTERLY ESTIMATE

CALENDAR YEAR FILERS

ACCOUNT NUMBER _____

DUE DATE: 12 / 15 /

FED ID OR SS NO. _____

FOR FISCAL YEAR FILERS FISCAL YEAR ENDING ____ / ____ / ____

AMOUNT OF ESTIMATE \$ _____

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INSTRUCTIONS

CLAY COUNTY, KENTUCKY NET PROFIT QUARTERLY ESTIMATE

PAYMENT SUMMARY

	DATE PAID	AMOUNT OF ESTIMATE	CHECK NUMBER
KEEP FOR YOUR RECORDS	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

The Clay County Fiscal Court created the Occupational Tax Ordinance in January of 2005 as required by the state legislature in an effort to standardize Occupational Tax law across the state of Kentucky. Following is an explanation of the ordinance that requires estimated payments provisions associated with those requirements.

Every business entity, other than a sole proprietorship, shall make quarterly estimated tax payments on or before the fifteenth day of the fourth, sixth, ninth and twelfth month of each taxable year if the tax liability for any previous taxable year exceeds five thousand dollars (\$5,000).

The quarterly estimated tax payments required shall be based on the lesser of:

- (a) Twenty-two and one-half percent (22.5%) of the current taxable year tax liability;
- (b) Twenty-five percent (25%) of the preceding full year taxable year tax liability; or
- (c) Twenty-five percent (25%) of the average tax liability for the three (3) preceding full year taxable years' tax liabilities if the tax liability for any of the three (3) preceding full taxable years exceeded twenty thousand dollars (\$20,000).

Any business entity that fails to submit the minimum quarterly payment required by the due date for the quarterly payment shall pay an amount equal to twelve percent (12%) per annum simple interest on the amount of the quarterly payment required from the earlier of:

- (a) The due date for the quarterly payment until the time when the aggregate quarterly payments submitted for the taxable year equal the minimum aggregate payments due; or
- (b) The due date of the annual return. A fraction of a month is counted as an entire month.

The estimated payment requirements shall not apply to any business entity's first full or partial taxable year of doing business in the county or any first taxable year in which a business entity's tax liability exceeds five thousand dollars (\$5,000).

CLAY COUNTY TAX ADMINISTRATOR • PO BOX 157 MANCHESTER, KY 40962
PHONE (606) 598-2199 • FAX (866) 613-7579
EMAIL: TAXADMINISTRATOR@DONNASACCOUNTING.COM
WEBSITE: HTTPS://CLAYTAXADMIN.COM