



BOYLE COUNTY TAX ADMINISTRATOR  
321 WEST MAIN STREET, ROOM 117  
BOYLE COUNTY COURTHOUSE  
DANVILLE, KENTUCKY 40422-1848  
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## Payroll Tax Administration Office Frequently Asked Questions

### 1. If I want to open a business, do I need a business license and how much will it cost?

If your business is located within the city limits of Danville, the city of Danville requires you to purchase a license for a one-time fee of \$25.00. You can access the City of Danville website at [www.danvilleky.org/](http://www.danvilleky.org/) and click on "applications/forms" to download instructions and a business license form. Boyle County requests that you register your business with the Tax Administrator, but a license is not required. However, if your business is located in Parksville, Perryville, or Junction City, you may need to check their requirements.

### 2. If I am a Contractor or a Sub-Contractor do I have any fees?

If you are working in the County of Boyle or the City of Danville you are required to pay a Contractor's License Fee of \$50.00 per year, due annually. **Make checks payable to Boyle County Fiscal Court. Mail to: Tax Administrator Office, 321 West Main Street, Room 117, Danville, KY 40422.**

### 3. If my business is located within the city limits, do I withhold only city of Danville taxes for employees?

Employees working within the city of Danville are subject to the City of Danville **AND** Boyle County tax fees.

### 4. If my business is located in Boyle County, do I withhold only Boyle County taxes for employees?

Yes.

### 5. When are Quarterly Withholding Returns due?

Quarterly Withholding Returns are due:

End of 1<sup>st</sup> Qtr. - **March 31<sup>st</sup>** due on or before **April 30<sup>th</sup>**

End of 2<sup>nd</sup> Qtr. - **June 30<sup>th</sup>** due on or before **July 31<sup>st</sup>**

End of 3<sup>rd</sup> Qtr. - **September 30<sup>th</sup>** due on or before **October 31<sup>st</sup>**

End of 4<sup>th</sup> Qtr. - **December 31<sup>st</sup>** due on or before **January 31<sup>st</sup>**

If you are paying your Quarterly Withholding's annually, these are due by **January 31<sup>st</sup>**.

You need to contact our office so we can set your account up for this, so you are not charged penalty and interest fees.

### 6. What is the withholding percentage for Boyle County and Danville on the Quarterly Return?

Boyle County withholding rate is 1.25 % and the city of Danville is 1.90%. This is calculated on absolute gross wages before **ANY** deductions which includes salaries, commissions, or any other form of remuneration paid by an employer for services performed by an employee.

### 7. Am I subject to a penalty if my Quarterly Return is late and how is it calculated?

Returns must be postmarked on or before the due date. A minimum fee of \$25.00 or 5% per month on the unpaid balance is charged (not to exceed 25%) for late returns. This fee is charged for **BOTH** Boyle County **AND** Danville.

### 8. Am I subject to interest charges if my Quarterly Return is late and how is it calculated?

A 1% per annum simple interest fee on the unpaid balance is charged for **BOTH** Boyle County **AND** Danville.

### 9. If I make a mistake and underpay on my Quarterly Return, how do I correct the return?

You should file an amended return on the Quarterly Return Form and submit the additional fee due. Our office usually identifies any error and notifies the taxpayer.

### 10. If I make a mistake and overpay on my Quarterly Return, how do I correct the return?

Our office usually identifies any overpayment and notifies the taxpayer. We will most likely apply the overpayment to the next quarter or you may request a refund.



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## **Payroll Tax Administration Office** **Frequently Asked Questions**

**11. If my business is located within the city limits, am I subject to only the City of Danville Annual License Fee?**

No. Business conducted within the City of Danville is subject to the City of Danville **AND** Boyle County License Fee. Boyle County wages and net profits are **never** less than the City of Danville.

**12. If my business is located in Boyle County, am I subject only to Boyle County Annual License Fee?**

Yes.

**13. What is the Annual License Fee percentage for Boyle County and Danville?**

Boyle County license fee is 1.25 % ( starting 1/1/2020) and the city of Danville is 1.75%.

**14. When is the Annual License Fee Return Due?**

The return is due on or before April 15 for the calendar year or within 105 days of the end of your fiscal year. A copy of your federal tax return must be included with the Annual Return.

**15. Am I subject to a penalty and interest charge if my Annual License Fee Return is late and how is it calculated?**

Returns must be **postmarked on or before the due date**. If you have filed for Federal Extension and **provide a copy with your return**, you are exempt from paying a penalty on your Annual Return. However, the interest fee still applies. A 1% per annum simple interest fee on the unpaid balance is charged for **BOTH** Boyle County **AND** Danville. If you did not file for Federal Extension, a minimum fee of \$25.00 or 5% per month is charged (not to exceed 25%) for late returns. This fee is charged for **BOTH** Boyle County **AND** Danville.

**16. Who should checks be made payable to?**

Checks should be made payable to: **Boyle County Tax Administrator**

**17. How do I obtain Quarterly Withholding and Annual License Fee Return Forms?**

You can download forms on the Boyle County Website @ [www.boylecountyky.gov](http://www.boylecountyky.gov). If you are not able to do this you can call our office at 859-238-1115, we will mail or email your forms to you.

**18. Can I download blank forms from the Internet?**

You can access the City of Danville website at [www.danvilleky.org/](http://www.danvilleky.org/) and click on "applications/forms" and select the form(s) you wish to download. You can also download forms on the Boyle County website at [boylecountyky.gov](http://boylecountyky.gov) and click Tax Administrator and select the forms you need.

**19. What is the Annual Reconciliation Form and when is it due?**

The Annual Reconciliation Form is to reconcile license fee taxes withheld to the license fee taxes submitted to the Payroll Tax Administration Office. This form along with copies of your W-2 and W-3 Forms are due by 02/28.

**20. Can I claim Net Operating Loss on the Annual License Fee Return?**

No. Danville and Boyle County does not allow NOL to be claimed.

**21. Is commercial rental property taxable? YES**