



MARSHALL COUNTY OCCUPATIONAL LICENSE TAX FOR SCHOOLS APPLICATION FOR ACCOUNT

NOTE: This form is to be completed and submitted to Marshall County Occupational License Tax for Schools by all businesses operating within Marshall County, KY, and shall be used for the purpose of establishing an account for reporting. Non-profit organizations will not be required to file the Net Profit License Tax Return provided a copy of an Internal Revenue Service letter of exemption is submitted to support the non-profit status.

Return To: Marshall County Occupational License Tax for Schools, 86 High School Rd., Benton, KY 42025 or molt.schools@marshall.kyschools.us or by fax at 270-527-0804

- 1. Business or individual name:
2. Local business address:
3. Mailing address for forms (if different)
4. Email address for forms:
5. Telephone numbers Business. Fax
6. Ownership: Individual, Partnership, Corporation, S corporation, LLC/sole prop, LLC/partnership, Non-profit, Other
7. Name of owner(s), partners, or corporate officers
8. Federal ID # OR Social Security #
9. Nature of business:
10. Do you have, or will you have, employees working in Marshall County?
11. Do you have, or will you have, Marshall County residents employed in Marshall County?
12. Date that business first paid, or will pay, wages to employees in Marshall County:
13. Name of previous owner of this business, if any:
14. Date you assumed ownership:
15. Accounting period: Calendar year - Dec. 31, or Fiscal year
16. Payroll Processing Company (if applicable)
17. Contact person name and telephone number

Online filing/payment at https://www.marshall.kyschools.us/departments/occupational-tax-office

I hereby certify that all information and statements herein are true and correct to the best of my knowledge.

Signature Title Date

FOR OFFICE USE ONLY

Date account established: Identification No.

MARSHALL COUNTY OCCUPATIONAL LICENSE
TAX FOR SCHOOLS
86 High School Rd.
Benton, KY 42025
(270) 527-6759 Telephone: (270) 527-0804 (Fax)

RE: 0.5% Occupational License Tax for Schools

This office is responsible for collecting taxes levied by the Marshall County Board of Education. The board levies an occupational license tax of one-half of 1 percent (0.5%) on:

1. Gross salaries, wages, commissions, and other compensation of individuals who are Marshall County residents for activities performed or rendered in Marshall County.
2. On the net profits of all businesses, professions, or occupations from activities conducted in Marshall County.

The tax is levied in accordance with KRS 160.605.

Forms required for reporting:

1. Form Molt-1 must be used by employers to report the license tax for schools withheld from employees. The total amount withheld must be submitted not less than quarterly. These forms are available for filing online on our website. We also mail a pre-printed form on yellow paper each quarter to your business.
2. Form Molt-1A must be used by employers to annually reconcile the license tax for schools withheld quarterly from employees. This form must be submitted with a copy of employee's W-2 or a listing showing name, address, social security number, total compensation and school tax withheld for each employee. This pre-printed form is mailed annually to your business at the end of each calendar year along with instructions for filing. This form is also available on our website.
3. Either Form Molt-2 or Form OL-S (found on the Kentucky Secretary of State website) must be used by each business to report annually its net profit subject to the 0.5% license tax for schools. The Form Molt-2 is a pre-printed form with your business name and account number on it. This pre-printed form is mailed to your business at the end of each calendar year along with instructions for filing.

Below is the link to our website. Here you will find the Marshall County Occupational License Tax for Schools Ordinance, blank forms for filing along with instructions for the forms. Online filing and payment options are now available on our website.

<https://www.marshall.kyschools.us/departments/occupational-tax-office>

Marshall County ZIP Codes: **42025; 42029; 42044; 42048;**

Please do not hesitate to contact our office if you have any questions.