CC1REV1026

CAMPBELL COUNTY & CITIES, KENTUCKY
2026 FEDERAL EMPLOYEE OCCUPATIONAL TAX RETURN

(See Instructions On Reverse Side)

C1 2026 12

YEAR ENDING: DECEMBER 31, 2026 **DUE DATE: FEBRUARY 28, 2027**

Name _____

Address _____

City _____ **State**___ **Zip**_____

PRINT CAMPBELL CO. TAX ACCOUNT NUMBER:

PRINT SOCIAL SECURITY NUMBER:

CHECK BOX IF YOU WILL NOT WORK IN CAMPBELL COUNTY OR CITIES IN 2027. ENTER LAST DATE OF EMPLOYMENT IN CAMPBELL COUNTY OR CITIES.

☐ _____

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
COUNTY AND CITY	TOTAL EARNINGS (Earnings before deductions)	TAXABLE EARNINGS (Lesser of Column 2 or 5)	TAX RATE	WAGE LIMIT	MAXIMUM FEE DUE	FEE DUE (Column 3 x Column 4)	TAX W/HELD (PER W-2)	FEE DUE/ OVERPAID
Campbell Senior Citizens 1			0.0005	$50,000.00	$25.00			
Campbell Mental Health 2			0.0010	$184,500.00	$184.50			
Campbell General 3			0.0090	$184,500.00	$1,660.50			
Ft. Thomas 4			0.0125	No Wage 'Cap'	No Maximum			
Alexandria 5			0.0150	$184,500.00	$2,767.50			
Cold Spring 6			0.0100	$184,500.00	$1,845.00			
Southgate 7			0.0250	No Wage 'Cap'	No Maximum			
Highland Heights 8			0.0150	$184,500.00	$2,767.50			
Wilder 9			0.0225	$184,500.00	$4,151.25			

10(a) TOTAL FEE DUE	0
10(b) PENALTY 5% Per Month Or Portion Thereof Not To Exceed 25% (Minimum $25)	
10(c) INTEREST 1% Per Month Or Portion Thereof	
10(d) TOTAL DUE (Box 10a + Box 10b + Box 10c) (Check here if refund due __) Check Number _____	0

I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND A COMPLETE RETURN.

SIGNATURE **DATE**

IMPORTANT! DID YOU REMEMBER?

- **ATTACH A COPY OF YOUR W-2?**
- **SIGN THIS FORM?**
- **ENCLOSE CHECK OR MONEY ORDER, MADE PAYABLE TO "CAMPBELL COUNTY FISCAL COURT"?**

MAIL WITH W-2 COPY TO: Campbell County Fiscal Court, PO Box 72958, Newport, KY 41072-0958

FEDERAL EMPLOYEE OCCUPATIONAL TAX RETURN INSTRUCTIONS

SPECIFIC INSTRUCTIONS:

THIS FORM IS TO BE USED ONLY BY FEDERAL EMPLOYEES WHOSE EMPLOYERS DO NOT FULLY/CORRECTLY WITHHOLD PAYROLL TAXES.

IT IS THE FEDERAL EMPLOYEE'S RESPONSIBILITY TO OBTAIN A CAMPBELL COUNTY OCCUPATIONAL LICENSE ACCOUNT NUMBER AND REMIT OCCUPATIONAL TAXES IF THE EMPLOYER DOES NOT WITHHOLD. FILERS MAY PAY OCCUPATIONAL TAX FEES ON A QUARTERLY BASIS OR ANNUALLY SO LONG AS THEY ARE PAID BY THE FEBRUARY 28 DUE DATE. FILERS WHO CHOOSE TO REMIT QUARTERLY MUST ALSO REMIT A COPY OF THE W-2 RECEIVED FROM THEIR EMPLOYER BY THE FEBRUARY 28 DUE DATE.

A COPY OF THE W-2 MUST BE INCLUDED WITH THE ANNUAL FILING.

PRINT YOUR CAMPBELL COUNTY TAX ACCOUNT NUMBER IN THE BOX PROVIDED.

PRINT YOUR SOCIAL SECURITY NUMBER IN THE BOX PROVIDED.

PAYMENTS RECEIVED THAT DO NOT INDICATE HOW TO ALLOCATE MAY BE RETURNED TO THE TAXPAYER AND MAY BE CONSIDERED LATE.

TO INDICATE THAT YOU WILL NO LONGER WORK IN THE LOCALITIES FOR THE UP-COMING YEAR, YOU MUST CHECK THE BOX PROVIDED, FILL IN YOUR LAST DATE OF EMPLOYMENT IN CAMPBELL COUNTY AND THE NAME AND LOCATION OF YOUR NEW EMPLOYER. YOU MUST COMPLETE THE FORM FOR THE YEAR ENDING INDICATED AND REMIT REQUIRED FEES.

AS THE FEDERAL GOVERNMENT IS NOT WITHHOLDING ON YOUR BEHALF, YOU ARE RESPONSIBLE FOR ALL INFORMATION AND PAYMENTS.

GROSS EARNINGS ARE SUBJECT TO BOTH COUNTY AND CITY WITHHOLDING. FOR EXAMPLE, A PERSON WHO WORKS IN A CITY WITH A WITHHOLDING RATE OF 1.25% IS ALSO SUBJECT TO THE CAMPBELL COUNTY WITHHOLDING RATES OF .05%, .10% AND .90%. THE TOTAL CORRECT WITHHOLDING RATE FOR THAT PERSON IS 2.30%. TAXPAYER MUST INDICATE HOW TO ALLOCATE CAMPBELL COUNTY AND APPLICABLE TAXABLE EARNINGS AND FEE CALCULATIONS TO CITY OR CITIES. ONCE ALLOCATED, PAYMENTS CANNOT BE CREDITED TO ANOTHER LOCALITY.

COLUMN 1: "COUNTY AND CITY" REFERS TO THE COUNTY AND CITY IN WHICH THE PERSON WORKED.
COLUMN 2: "TOTAL EARNINGS" TOTAL GROSS EARNINGS FOR THE YEAR (TOTAL COMPENSATION BEFORE DEDUCTIONS, INCLUDING DEFERRED COMPENSATION). ENTER THE TOTAL GROSS EARNINGS FOR THE YEAR FOR CAMPBELL COUNTY AND EACH CITY IN WHICH THE PERSON WORKED.
COLUMN 3: "TAXABLE EARNINGS" THE AMOUNT OF GROSS WAGES SUBJECT TO WITHHOLDING. IF COLUMN 2 IS LESS THAN THE WAGE LIMIT IN COLUMN 5, ENTER THE TOTAL EARNINGS IN COLUMN 3. IF COLUMN 2 IS GREATER THAN THE WAGE LIMIT IN COLUMN 5, ENTER THE WAGE LIMIT FOR COUNTY AND CITY IN COLUMN 3.
COLUMN 4: "TAX RATE" THE PAYROLL WITHHOLDING RATE FOR CAMPBELL COUNTY AND CITIES.
COLUMN 7: "FEE DUE" THE FEES DUE FOR CAMPBELL COUNTY AND EACH CITY. IF YOUR TAXABLE EARNINGS WERE LESS THAN THE WAGE LIMIT, COL 3 X COL. 4 = COL. 7. IF YOUR TAXABLE EARNINGS ARE GREATER THAN OR EQUAL TO THE WAGE LIMIT, ENTER THE MAXIMUM FEE DUE FROM COLUMN 6 IN COLUMN 7.
COLUMN 8: "TAX W/HELD (PER W-2)" ENTER THE TOTAL OF TAX WITHHELD FOR CAMPBELL COUNTY AND EACH CITY PER YOUR FEDERAL W-2. ATTACH W-2 COPY.
COLUMN 9: "FEE DUE/OVERPAID" THE FEE DUE FROM COLUMN 7 LESS ANY TAX WITHHELD PER FEDERAL W-2 IN COLUMN 8. SUBTRACT COLUMN 8 FROM COLUMN 7.
BOX 10(A): "TOTAL FEE DUE" THE TOTAL OF ALL FEES DUE FOR CAMPBELL COUNTY AND CITIES. ADD THE NUMBERS IN COLUMN 9. WRITE THIS NUMBER IN BOX 10(A).
BOX 10(B): "PENALTY" THE PENALTY FOR FAILURE TO FILE TIMELY IS 5% PER MONTH OR PORTION OF MONTH AFTER THE DUE DATE – NOT TO EXCEED 25%. FEE DUE X # MONTHS LATE X 5% = PENALTY. MINIMUM PENALTY IS $25.
BOX 10(C): "INTEREST" FOR EACH DAY THAT THE "FEE DUE" IN COLUMN 9 IS PAID AFTER THE "DUE DATE," INTEREST RATE IS 1% PER MONTH OR PORTION THEREOF. MULTIPLY THE "FEE DUE" IN COLUMN 9 X THE INTEREST RATE X THE NUMBER OF MONTHS PAST THE "DUE DATE."
BOX 10(D): "TOTAL DUE" THE TOTAL AMOUNT OF FEE, PENALTY AND INTEREST DUE FOR CAMPBELL COUNTY AND CITIES.
ADD TOTAL OF BOX 10 (A) + BOX 10 (B) + BOX 10 (C) = 10 (D) TOTAL DUE.

MAIL COMPLETE RETURN WITH ATTACHMENTS AND REMITTANCE TO:
CAMPBELL COUNTY FISCAL COURT
P.O. BOX 72958
NEWPORT, KENTUCKY 41072-0958

IF YOU HAVE QUESTIONS ABOUT THE FORMS AND INSTRUCTIONS, CONTACT
CAMPBELL COUNTY FISCAL COURT OCCUPATIONAL LICENSE OFFICE LOCATION; 1098 MONMOUTH ST.; NEWPORT, KY 41071
PHONE: (859) 292-3884 FAX: (859) 292-3827 WEBSITE: WWW.CAMPBELLCOUNTYKY.GOV