



# **KENTON COUNTY AND CITIES OCCUPATIONAL BUSINESS LICENSE GUIDE**

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Suite 5100  
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This document is a comprehensive guide to understanding the Kenton County and Cities' Occupational Business License including how to apply for a license, renew your license and file & pay occupational business taxes.

**[Section 1: Introduction to the Kenton County and Cities' Occupational Business License](#)** (2-6)

This section provides comprehensive guidance on obtaining and maintaining an occupational business license in Kenton County and its associated cities. It covers the definition of the license, its importance in funding municipal services, the annual renewal process and what entities are required to be licensed. This section further outlines the steps to obtain the license, its associated costs across various cities, the option of a countywide license for businesses operating in multiple cities and what to expect post-application.

**[Section 2: Filing the Annual Occupational Fee & Business License Renewal Return](#)** (7-12)

This section outlines the process for individuals and businesses in Kenton County to submit their Annual Occupational Fee and Business License Renewal Return. It details which entities need to file, the forms to complete, deadlines for submissions and special circumstances such as businesses that didn't operate or had a loss. In addition, the section and provides information on adding cities to licenses, applying for extensions and terminating an account.

**[Section 3: Filing Employee's Quarterly Withholding Return and Annual Reconciliation](#)** (13-16)

This section details the protocol for Kenton County businesses regarding the Employee's Quarterly Withholding and Annual Reconciliation of Payroll License Fees Withheld. Employers are mandated to submit a Quarterly Payroll Withholding Return (Form QCC1) and an Annual Reconciliation (Form KC-AR) if they compensate their employees in any capacity. The section specifies the contributions to be reported, provides a timetable for submission and highlights essential information required.

**[Appendix](#)** (16-17)

The appendix provides guidance for businesses in Kenton County on how to file amended returns, request refunds and contact cities regarding zoning permits. The section emphasizes the correct forms and processes to follow, notes that business license payments are nonrefundable and specifies that only employees can request payroll withholding refunds.



## Section 1: Introduction to the Kenton County Occupational Business License

### What is an occupational business license?

A Kenton County and Cities' Occupational Business License is a license to operate a business within Kenton County and its city or cities designated within an occupational license account. The purpose of the occupational license is to fund general operating expenses, such as police, fire, public works, administrative services and emergency medical departments.

The Fiscal Court, through the Business Services department, is the licensing agent for Kenton County and the following cities.

- Bromley
- Crescent Springs
- Covington
- Crestview Hills
- Edgewood
- Elsmere
- Erlanger
- Fort Mitchell
- Fort Wright
- Independence
- Lakeside Park
- Ludlow
- Park Hills
- Ryland Heights
- Taylor Mill
- Villa Hills

In Kenton Vale, Fairview, and the unincorporated regions of Kenton County, there are no city-specific occupational license fees or requirements. Individuals or businesses conducting business solely in these areas only need a Kenton County designation on their occupational license.

### How often do occupational business licenses need renewal?

Occupational business licenses are valid for one year. Individuals and business entities that continue to conduct business in Kenton County and its cities must renew their occupational business license each year.

### Who must obtain an occupational business license?

Every person or business engaged in franchises, trades, occupations, professions and other businesses within Kenton County and its various cities.

### How do I obtain an occupational business license?

All occupational business licenses must be registered with Business Services, a department within the Kenton County Fiscal Court.\* Registration, via an application, should take place before any business activity has been conducted within Kenton County and its cities. The application process consists of filing the Kenton County and Cities', Kentucky Occupational License Application, KC Form1. All forms can be found here: <https://bit.ly/kentonforms>.



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**Three Ways to Apply for an Occupational Business License**

1. **Apply Online:** Kenton County Business Services offers an easy, secure, and convenient way to register your business online through the Business Services Portal, found at: <https://bit.ly/kc-business-portal>. When you access the portal, select “Business License” under “Register for Business License.”
2. **Apply in Person:** Visit the Kenton County Government Center. When you arrive, ask for the Kenton County occupational business license application.  
Kenton County Business Services  
1840 Simon Kenton Way, Suite 5100  
Covington, KY 41011
3. **Apply by Mail:** Print, complete and mail [KC Form 1](#) to the address above.

\*For individuals and business entities operating in Covington, you have the option to apply for an occupational business license directly with the [city of Covington](#) or through the Kenton County Fiscal Court’s Business Services department. When it is time to file Annual Occupational License Fee & Business License Renewal Return ([Form ACC1](#)), Employee’s Quarterly Withholdings ([Form QCC1](#)), and Annual Reconciliation of Payroll License Fees Withheld ([Form KC-AR](#)), individuals and business entities operating in Covington must file and pay taxes directly with the city of Covington and with Kenton County Business Services.

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**Example: Bob’s Painting**

Bob is starting Bob’s Painting, a painting business in Kenton County. He plans to paint most of his houses in Covington, but he will also paint houses in Ludlow and Fort Wright.

To paint houses in Covington, Bob *can* apply for an occupational business license with the city of Covington or with Kenton County Business Services.

To paint houses in Ludlow and Fort Wright, Bob *must* apply for an occupational business license through Kenton County Business Services.

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**What is the cost of an occupational business license?**

A fixed fee is imposed for the privilege of engaging in any business, profession, occupation, or trade within Kenton County and cities in Kentucky regardless of the legal residence of the party so engaged. (KRS 160.482 - 160.488).

The business license fee is nonrefundable and nontransferable.



2024 occupational business license fees for Kenton County and its cities

City	Business License Fee	City	Business License Fee
Bromley	\$50	Fort Wright	\$50
Covington	\$50	Independence	\$50
Countywide Business License*	\$225	Kenton County**	\$0
Crescent Springs	\$50	Lakeside Park	\$50
Crestview Hills	\$50	Ludlow	\$50
Edgewood	\$50	Park Hills	\$50
Elsmere	\$50	Ryland Heights	\$50
Erlanger	\$50	Taylor Mill	\$50
Fort Mitchell	\$50	Villa Hills	\$50

\*Includes Covington

\*\*A Kenton County occupational business license includes Fairview, Kenton Vale and unincorporated county areas. There is no fee associated; however, an occupational business license must be registered with Kenton County Business Services to operate in these areas.

Example: Bob's Painting

Bob registered his occupational business license to enable his business, Bob's Painting, to operate in Covington, Ludlow and Fort Wright.

Bob must pay \$150 dollars for his occupational business license. Here's how it breaks down:

1. \$50 for Covington
2. \$50 for Ludlow
3. \$50 for Fort Wright
4. \$0 for Kenton County

Occupational business licenses must be renewed annually with a fee. Additional occupational fees required for most businesses are:

1. **Employee's Quarterly Withholding:** This is a wage-based payroll fee for employees and an overall wage-based fee for the business.
2. **Annual Occupational Fee:** This fee rate is set by the county and city or cities a business operates in. It is based on net profit and/or gross receipts.



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2026 occupational license fee breakdown: License renewal, payroll and annual tax rates

City	License Fee	Quarterly Employer Payroll Tax Fee		Annual Tax Fee Based on Net Profits or Gross Revenue			
	Business License Renewal Fee	Rate	Wage Cap	Net/Gross	Rate	Min. Fee	Max. Fee
<b>Countywide Business License</b>	\$225						
<b>Bromley</b>	\$50	.01		Gross	.00125	n/a	n/a
<b>Covington*</b>	\$50	.0245	FICA CAP	Net	.025	\$100	\$80,000
<b>Crescent Springs</b>	\$50	.01		Gross	.00075	n/a	n/a
<b>Crestview Hills</b>	\$50	.0115	FICA CAP	Gross	.00075	n/a	\$40,000
<b>Edgewood</b>	\$50	.01		Net	.0075	\$50	n/a
<b>Elsmere</b>	\$50	.0125		Net	.01	\$50	\$15,000
<b>Erlanger</b>	\$50	.015		Gross	.00075	n/a	\$40,000
<b>Fort Mitchell</b>	\$50	.0125		Gross	.00075	n/a	n/a
<b>Fort Wright</b>	\$50	.0099	FICA CAP	Gross	.00075	n/a	n/a
<b>Independence</b>	\$50	.0125		Gross	.00075	n/a	n/a
<b>Lakeside Park</b>	\$50	.01		Gross	.0075	n/a	n/a
<b>Ludlow</b>	\$50	.02		Gross	.00132	n/a	n/a
<b>Park Hills</b>	\$50	.015		Gross	.00125	\$25	n/a
<b>Ryland Heights</b>	\$50	.01		Net	.01	n/a	n/a
<b>Taylor Mill</b>	\$50	.02		Net	.02	n/a	n/a
<b>Villa Hills</b>	\$50	.015		Gross	.00075	n/a	n/a
<b>Kenton County**</b>	n/a	.006997	FICA CAP			EXEMPT***	n/a
<b>Kenton County</b>							

\*Businesses must file Employee's Quarterly Withholding and Net Profits returns directly with Covington.

\*\*Kenton County includes Kenton Vale, Fairview and unincorporated Kenton County.

\*\*\*Businesses are exempt from paying net profit taxes, but must file annual returns with Kenton County Business Services.



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What is a countywide business license?

A countywide business license, priced at \$225.00, is available for companies that operate in more than four cities or are uncertain about their locations of operation during the year (e.g., delivery companies and service-oriented companies). This license covers business activities within Kenton County, including Covington. It must be purchased at the time of registration before conducting business in Kenton County and its cities. The countywide business license may be purchased on renewal if the renewal return is filed timely, but it cannot be purchased in arrears.

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Example: Bob's Painting

Bob with Bob's Painting paid \$150.00 for a license to do business in Covington, Ludlow and Fort Wright in 2024 (\$50.00 for each of the cities). Bob's Painting's fiscal year ends 12/31/2024.

In October 2024, Bob contracts to perform work in Independence and Taylor Mill. Bob cannot obtain a countywide business license by paying the difference between what he has already paid and the countywide amount (\$75). Bob must pay \$50.00 for Independence and \$50 for Taylor Mill.

To complete this, Bob would follow the process listed in [How do I add a city business license to an existing account?](#)

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What should I expect after applying for an occupational business license?

- Once your application has been approved and processed, you will receive an email from a member of the Business Services department that includes an occupational license account number.
- Your physical license will be mailed to you within 7-10 business days.
- Employee's Quarterly Withholding ([Form QCC1](#)) will be due 30 days after quarter ends.
- Annual Occupational Fee and Business License Renewal Return ([Form ACC1](#)) will be due on the 15th day of the fourth month after the business's year-end.

**Note:** A zoning and/or city permit may be required before you begin business activity. This includes 'door-to-door' solicitations. Please contact Planning & Development Services of Kenton County ([pdskc.org/](http://pdskc.org/)) or the respective city for zoning and/or city permits.



## Section 2: Filing the Annual Occupational License Fee & Business License Renewal Return

What are the conditions under which individuals and business entities in Kenton County must complete and submit the Annual Occupational Fees and Business License Renewal Return (Form ACC1)?

Every person or business engaged in franchises, trades, occupations, professions and other businesses within Kenton County and its various cities must file an annual return and renew their occupational business license.

The Annual Occupational Fee and Business License Renewal Return ([Form ACC1](#)) must be filed even if:

- The business activity resulted in a loss for the tax year.
- You were not actively engaged in business during the tax year but do intend to start or resume operations at a future date. *Write "No Activity" on Form ACC1.*
- Your business was operational for a portion of the tax year but ceased operation prior to the completion of the fiscal year. *Check the box marked "Final Return" on Form ACC1 and provide the information requested in the Final Return section*

When do I file my Annual Occupational Fee and Business License Renewal Return?

The 15th day of the fourth month after the close of the business's fiscal year.

What forms must be completed for the Annual Occupational Fee and Business License Renewal Return?

- [Form ACC1](#): Annual Occupational Fee and Business License Renewal Return.
- [Kenton County and Cities Schedule N & Y](#): Net Profits Method and Business Allocation.
  - This form must be completed for Kenton County and each city utilizing the net profits method.
- [Kenton County and Cities Schedules G & Y](#): Gross Receipts Method and Business Allocation.
  - This form must be completed for each city utilizing the gross receipts method.
- [Schedule X for Alcoholic Beverage Sales](#)
  - This form must be completed for any individuals or business entities engaged in alcoholic beverage sales.

See below for a breakdown of where each form is required. All forms can be found here:

<https://bit.ly/kentonforms>.



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Annual Occupational Fee and Business License Renewal Return forms required for Kenton County and its cities

Annual Occupational Fee and Business License Renewal Return Forms		Corresponding Municipalities
Annual Occupational License Fee & Business License Renewal Return	<a href="#">Form ACC1</a>	Kenton County and all cities
Net Profits Method and Business Allocation	<a href="#">Schedules N &amp; Y</a>	<ul style="list-style-type: none"> <li>• Kenton County</li> <li>• Covington*</li> <li>• Edgewood</li> <li>• Elsmere</li> <li>• Ryland Heights</li> <li>• Taylor Mill</li> </ul>
Gross Receipts Method and Business Allocation	<a href="#">Schedules G &amp; Y</a>	<ul style="list-style-type: none"> <li>• Bromley</li> <li>• Crescent Springs</li> <li>• Crestview Hills</li> <li>• Erlanger</li> <li>• Fort Mitchell</li> <li>• Fort Wright</li> <li>• Independence</li> <li>• Lakeside Park</li> <li>• Ludlow</li> <li>• Park Hills</li> <li>• Villa Hills</li> </ul>
Schedule for Alcoholic Beverage Sales	<a href="#">Schedule X</a>	Kenton County and all cities
Along with filing the forms above, attach a copy of your applicable Federal Income Tax Return, e.g. Form 1040, Form 1120, Form 1065, etc.		

\*Covington collects taxes and quarterly returns for individuals and business entities in their city, while the Kenton County Fiscal Court collects for the county and for all other cities and unincorporated areas. Any business activity occurring within Covington is also subject to the Kenton County occupational fee. Contact Covington directly at (859) 292-2180 if additional information is needed regarding Covington's filing requirements.



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Example: Bob’s Painting

For the current fiscal year, Bob’s Painting conducted business in Covington, Ludlow, Fort Wright and Independence. Here is a breakdown of Bob’s gross receipts and net profits across the four cities and summed up for Kenton County.

City or County	Gross Receipts	Net Profits
Covington	\$100,000	\$50,000
Ludlow	\$8,000	\$4,000
Fort Wright	\$10,000	\$5,000
Independence	\$5,000	\$2,500
Total for Kenton County	\$123,000	\$61,500

Bob must file his annual occupational fee and business license renewal for *Covington* with the [city of Covington](#).

Bob also must also file his Annual Occupational Fee and Business License Renewal Return ([Form ACC1](#)) for all cities with Kenton County Business Services.

Bob plans to also paint houses in Erlanger and Park Hills in the next fiscal year.

Along with filing paying annual occupational fees with Kenton County Business Services, Bob should remit \$225 to the Kenton County Fiscal Court for a countywide occupational business license that includes Kenton County and all six cities, including Covington.

For Kenton County and the city of Covington, Bob will complete the following forms:

- Occupational license fee & business license renewal return (net profit tax) for the [city of Covington](#)
- Annual Occupational Fee and Business License Renewal Return – [Form ACC1](#)
- [Schedules G & Y](#) for Ludlow
- Schedules G & Y for Fort Wright
- Schedules G & Y for Independence

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How do I file and pay my Annual Occupational Fee and Business License Renewal Return?

Kenton County Business Services offers an easy, secure and convenient way to file and pay online through the Business Services Online Portal, found here: <https://bit.ly/kc-business-portal>. Once you access the portal, select “Annual Return.” You have the option of filing through the Filing Wizard (step-by-step guide) or through Standard Online Filing.

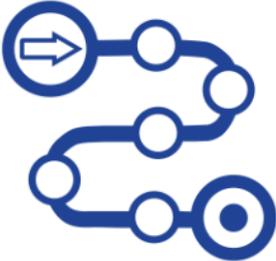


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Annual return workflow online options

**Filing Wizard**

**Filing Wizard** provides step-by-step guidance for filing your annual return, including specific federal tax form line references.



**START HERE**

**Standard Online Filing**

**Standard Online Filing** uses our traditional web-based process for submitting a company's annual return.



**START HERE**

Alternatively, you can mail or hand-deliver your returns to Kenton County Business Services with payment to the Kenton County Fiscal Court.

All forms can be found on the Kenton County Business Services website: <https://bit.ly/kentonforms>. Interactive PDFs, editable with Adobe Reader, are available, as well as printable PDFs.

How do I add a city business license to an existing account?

If you have an existing business license account, you may add a city license through the following ways:

By application:

- Obtain a Kenton County and Cities', Kentucky Occupational License Application ([KC Form 1](#)).
- Select "Adding a City to an Existing License."
- Select the city/cities you are adding.
- Fill in the remaining information on the application.
- Remit a check for the additional city/cities with the application made payable to the Kenton County Fiscal Court.

By filing Annual Occupational Fee & Business License Renewal Return ([Form ACC1](#)):

- When you file Form ACC1, and you plan to work in a new city during the upcoming tax year, check the box and circle the business license renewal fee amount listed by the city in column 9 on Form ACC1. Pay the appropriate occupational and renewal fees and submit the return by the due date.
- If you do not plan to do business within a city, leave that city box unchecked.



**Note:** The occupational business license you are paying for in column 9 on Form ACC1 is for the next tax year. **For example:** *Your fiscal year ended 6/30/2023, and as a result, you must file Form ACC1 by 10/15/2023. When you renew your occupational business license and pay the associated fee, you are renewing it for the fiscal year ending 6/30/2024.*

### Can I apply for a countywide business license on renewal?

Yes, the countywide business license may be purchased on renewal if the renewal return is filed timely. The countywide business license may not be purchased in arrears – see this section for more detail: [What is a countywide business license?](#)

### What if I conducted business in a city that is not on my occupational license?

When you file the Annual Occupational License Fee & Business License Renewal Return ([Form ACC1](#)) and you've conducted business in a city that you do not have a license for, follow the instructions for [How do I add a city business license to an existing account?](#) Attach the application to Form ACC1 and submit it with the appropriate remittance.

### Are occupational licenses refundable or transferable?

Business licenses are nonrefundable and nontransferable.

- You cannot transfer a business license from one city to another city. **For Example:** If you buy a Fort Mitchell license for expected business in Fort Mitchell and the actual job is in Fort Wright, you cannot switch it for a Fort Wright license. You must purchase a Fort Wright license.
- If you sell your company and the new owner has a different TIN or FEIN, the new owner must complete a new application and purchase a license.

### How do I apply for a six-month extension?

When you file the Annual Occupational License Fee & Business License Renewal Return ([Form ACC1](#)):

- Check the box that indicates "EXTENSION..."
- Calculate and pay at least 90% of any estimated taxes allocated for each city and Kenton County on the applicable line(s).
- Sign, attach remittance and return by the original due date of the return.

#### Notes:

- All Business License Renewal Fees are 100% due at the time of filing an extension.
- A copy of taxpayer's application to the IRS for Automatic Extension does not apply.
- Only extension requests received by the due date and filed according to the form's instructions will be accepted. This is to avoid late filing penalties.



## How do I terminate my occupational business license account?

There are two options to terminate your occupational license account.

1. Complete the Request to Close Business Services Account online form: <https://bit.ly/OLclosure>.
2. Write a letter on your company letterhead requesting the termination of your account. The letter must be signed by an officer/owner of the company.

Include the following details:

- Company name
- Account name
- Account number
- Date when your business operations stopped or were sold
  - If the business was sold, provide the name and location (if different) of the new owner.

When submitting your final paperwork, follow these steps:

- On the Annual Occupational Fees and Business License Renewal Return ([Form ACC1](#)), check the box labeled "Final Return."
- On the Employees' Quarterly Payroll Withholding ([Form QCC1](#)), write "Final Return" at the top of the form.

Your account cannot be terminated if you have any outstanding returns or payments. To close the account, ensure that all current and delinquent occupational fees, business license fees and outstanding returns have been filed and paid.

For questions about terminating your account, please contact Business Services at (859) 392-1440.



## Section 3: Filing Employee's Quarterly Withholding and Annual Reconciliation of Payroll License Fees Withheld

What are the conditions under which business entities in Kenton County must complete and submit the Employee's Quarterly Payroll Withholding (Form QCC1) and Annual Reconciliation of Payroll License Fees Withheld (Form KC-AR) forms?

Employers who have compensated an employee with wages, salaries, commissions or any other form of remuneration paid for services performed by an employee are required to complete a/an:

- Employee's Quarterly Payroll Withholding ([Form QCC1](#))
- Annual Reconciliation of Payroll License Fees Withheld ([Form KC-AR](#))

**Important Note:** Withholding applies to total gross earnings prior to any deductions for, but not limited to, Section 125 plan, 401(k), cafeteria benefit plan, or other deferred compensation or pension plans. In addition, the total compensation to officers of corporations is subject to withholding tax.

The Employee's Quarterly Withholdings, [Form QCC1](#), must be filed even if:

- An occupational license was obtained during the year, but there was no employee activity or business activity in Kenton County or cities. *Write "No Activity" or "Zero Returns" on Form QCC1.*
- Employee activity ceased prior to the beginning of the tax year but you have not provided written notification that operations ceased. *Write "No Activity" or "Zero Returns" on Form QCC1.*
- Employee activity ceased during the year in question. *Gross Compensation earned for that portion of the year the employee(s) worked must be reported and any "Fee Due" paid.*

When filing the Employee's Quarterly Withholdings (Form QCC1), what employee contributions should employers account for?

Include any amounts contributed by an employee to any retirement, profit sharing or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement including but not limited to salary reduction arrangements under Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code.

Include any amounts contributed by an employee to any welfare benefit, fringe benefit or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code.

**Note:** Any payroll withholding that occurs within the city of Covington is also subject to the Kenton County Withholding.



### When do I file the Employee’s Quarterly Withholding and Annual Reconciliation of Payroll License Fees Withheld?

The Employee’s Quarterly Withholding ([Form QCC1](#)) is due by the last day of the month after the end of each quarter. The Annual Reconciliation of Payroll License Fees Withheld ([Form KC-AR](#)) is due annually by February 28th. See the table below. All forms can be found here: <https://bit.ly/kentonforms>.

#### Employee’s quarterly withholding and annual reconciliation filing schedule

Form	Quarter	Month Wages Were Withheld	Due Date
QCC1	1st	January, February, March	April 30
QCC1	2nd	April, May, June	July 31
QCC1	3rd	July, August, September	October 31
QCC1	4th	October, November, December	January 31
KC-AR	1st, 2nd, 3rd, 4th	January through December (12 months)	February 28

#### Important information required for Form QCC1

- An occupational license account number.
- Employee list with the following information:
  - Employee name
  - Social security number
  - Address
  - Gross compensation for the quarter
  - Year-to-date wages
  - Gross compensation earned in city and county
  - Excluded compensation earned in other jurisdictions
  - Identify the specific jurisdictions

#### Example: Bob’s Painting

Bob, of Bob’s Painting, hired two employees in February 2024 to grow his business. His first quarter ended March 30, and he needs to complete Form QCC1 and remit payment by April 30. Here are the first quarter’s wages for each recipient and the cities each recipient worked in.



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First quarter wages for Bob's Painting

Wage Recipient	Quarter 1 Wages	Cities Worked	Time Spent
Jane	\$18,000	Ludlow, Fort Wright, Park Hills	Jane spent her time equally in each city.
Matt	\$18,000	Independence	Matt spent 100% of his time in Independence
Bob	\$30,000	Covington, Ludlow, Fort Wright, Independence, Park Hills	Bob worked 80% in Covington, and 5% in each of the four other cities.

Below is a breakdown of the wages per city and county with the city or county's corresponding employee's quarterly payroll tax fee rate. By multiplying the tax fee rate by wages, that provides the employees' quarterly payroll tax amount Bob owes for Bob's Painting.

Employee's quarterly payroll tax amount for Bob's Painting

City or County	Employee's Quarterly Payroll Tax Fee Rate	Subject Earnings	Quarterly Employee's Payroll Tax Amount
Covington*	.0245	\$24,000 (Bob's 80% work in Covington)	\$588
Ludlow	.02	\$7,500 (\$6,000 for Jane and \$1,500 for Bob)	\$150
Fort Wright	.0099	\$7,500 (\$6,000 for Jane and \$1,500 for Bob)	\$74.25
Park Hills	.015	\$7,500 (\$6,000 for Jane and \$1,500 for Bob)	\$112.50
Independence	.0125	\$19,500 (\$18,000 for Matt and \$1,500 for Bob)	\$243.75
Kenton County	.006997 (since wages are under FICA CAP)	\$66,000 (total wages for Bob and the two employees)	\$461.80
<b>Total Due</b>			<b>\$1630.30</b>

\*The city of Covington collects taxes and quarterly returns for individuals and business entities in their city while the Kenton County Fiscal Court collects for the county and for all other cities and unincorporated areas. Any business activity occurring within Covington is also subject to the Kenton County occupational fee. Contact the city of Covington directly at (859) 292-2180 if additional information is needed regarding the city of Covington's filing requirements.



## How do I file and pay for the Employee's Quarterly Withholdings and Annual Reconciliation of Payroll License Fees Withheld?

The Employee's Quarterly Withholding ([Form QCC1](#)) can be completed with remittance online through the Business Services Online Portal, found here: <https://bit.ly/kc-business-portal>. Once you access the portal, select "Quarterly Return." Additionally, [Form QCC1](#) can be completed digitally via an interactive PDF or spreadsheet.

The Annual Reconciliation of Payroll License Fees Withheld, [Form KC-AR](#), must be completed on paper and mailed or hand-delivered to Business Services with payment to the Kenton County Fiscal Court. All forms can be found on the Kenton County Business Services website: <https://bit.ly/kentonforms>.

## Appendix

### How do I file amended returns?

If an amended return needs to be submitted, please fill in the corrected amounts on Form ACC1 or Form QCC1 for the corresponding tax year and write "Amended Return" at the top of the form. Forms are available via [Get an Account & Other Forms](#). Amended returns cannot be submitted via the Filing Wizard or Standard Online Filing.

- A Kenton County Business Services account number must be included on the amended return.
- Submit applicable forms, schedules, and/or employee detail with the amended return.
- Sign and remit any payment due with the return.

### How do I file for refunds?

Refunds must be requested through the [Kenton County and Cities' Occupational Fee Refund Application Form](#), available online (<https://bit.ly/kentonforms>) or at the Kenton County Fiscal Court Business Services Suite 5100. Refunds cannot be requested via the Filing Wizard or Standard Online Filing.

- Amounts paid for business licenses are nonrefundable.
- Writing a negative amount on an Annual Occupational Fees and Business License Renewal Return ([Form ACC1](#)) or Employees' Quarterly Payroll Withholding ([Form QCC1](#)) does not constitute a request for a refund.
- Refunds have a two year limitation starting with the date the payment is received.
- Payroll withholding refunds are refundable to the employee only. The employee must request the refund if the fees were withheld from the employee. The employer cannot request the refund on the employee's behalf.
- Form W-2 is required for any refund requests pertaining to employee payroll withholding.
- If applying for a refund of taxes paid on compensation earned outside of Kenton County & Cities: A copy of tax returns filed with the jurisdictions listed under number 13 on the Kenton County and Cities' Kentucky Occupational License Fee Refund Application or proof that no tax is due to those jurisdictions listed is required.



City phone numbers for zoning permit requirements

A separate zoning permit may be required by the city or county prior to business being conducted in addition to this occupational business license. When calling a city or county below for such information please state the purpose of your call is to determine if a zoning permit is required for your particular business activity in the "... city of ..." or if calling the unincorporated Kenton County telephone number "...the unincorporated areas of Kenton County."

City	Phone Number	City	Phone Number
Bromley	(859) 331-8980	Fort Wright	(859) 331-8980
Covington	(859) 331-8980	Independence	(859) 356-5302
Crescent Springs	(859) 331-8980	Lakeside Park	(859) 331-8980
Crestview Hills	(859) 331-8980	Ludlow	(859) 331-8980
Edgewood	(859) 331-8980	Park Hills	(859) 331-8980
Elsmere	(859) 342-7911	Ryland Heights	(859) 331-8980
Erlanger	(859) 727-2525	Taylor Mill	(859) 331-8980
Fort Mitchell	(859) 331-8980	Villa Hills	(859) 341-1515
Unincorporated Kenton County	(859) 331-8980		

To see additional frequently asked questions for Business Services, go to:  
<https://www.kentoncounty.org/FAQ.aspx>

Business Services contact information

**Physical Address**

1840 Simon Kenton Way  
Suite 5100  
Covington, KY 41011

**Phone Number**

(859) 392-1440

**Business Services Manager**

Bryan Norton  
[bryan.norton@kentoncounty.org](mailto:bryan.norton@kentoncounty.org)