INDIVIDUAL OCCUPATIONAL LICENSE FEE RETURN

Form 510

CITY OF LEBANON

1. Gross Income (including Vacation, Holiday, & Annual Leave Benefits on which License fee was not deducted)	$
2. Income allocated to Lebanon (from schedule below)	$
3. License Fee Due (1% of Line 2)	$
4. Interest (12% per annum of Line 3)	$
5. Failure to file or late filing of return (See Instructions)	$
6. TOTAL (includes interest & penalty if due)	$

Name and Address:

Social Security No. _____

I hereby certify that this return has been examined by me and that the information contained herein is true, correct, and complete.

Signature _____ Date _____

Return for Year End: _____

Make checks payable and mail returns to Tax Administrator, City of Lebanon, PO Box 840, Lebanon, KY 40033

SCHEDULE OF ALLOCABLE EARNINGS

Enter Gross Wages, Salaries, Commissions, Including Vacation, Holiday & Annual Leave Benefits on Which License Fee Was Not Deducted

Employer's Name & Address	Gross Earnings (transfer total to line 1)	% Lebanon	Total Allocable to Lebanon (transfer total to line 2)
Totals			

INSTRUCTIONS FOR PREPARING & FILING FORM 510

Persons required to file Form 510 and reportable earnings:

Individuals whose earnings within the City of Lebanon are from salaries, wages, commissions, or other compensation, received from one or more employers, on which the City of Lebanon License Fee was NOT deducted, must file on Form 510. If the licensepayer has conducted a business or other activity, return must be made on Form 520. Return on Form 510 is made on an annual basis. List all information in connection with your employment where the employer was not required to withhold the License Fee. Earnings include salaries, wages, commissions, tips, bonuses, incentive payments, etc., whether received directly or through an agent, and whether in cash or in property, for services rendered within the City of Lebanon for the appropriate period after January 1, 1986. Board, lodging and similar items must be included as earnings at their fair market value. An individual shall be liable to a fine as provided by ordinance for failure to file a return and/or to pay the license fee, or filing a fraudulent return.

Date For Filing: Individuals filing on a calendar year basis must file Form 510 not later than April 15 of the following year. Individuals who file federal and state income tax returns on a fiscal year basis other than a calendar year must file not later than the fifteenth day of the fourth month following the end of such fiscal year.

Interest and Penalties: Interest at the rate of 12% per annum must be paid on license fees remaining unpaid after the due date. Penalties of 5% per month or fraction of a month are also on the amount of license remaining unpaid after the due date.