



December 1, 2004

Dear Employer,

Please find enclosed your 2004 Form RE100, Reconciliation of License Tax Withheld and Instructions and your 2005 Forms PR100, Employer's Return of License Tax Withheld and Instructions. Please note the following changes:

- The method for filing withholdings on a monthly basis has changed. For the tax year 2003 you would remit payments for the first two months of the quarter and then reconcile the payments on the quarterly filing and remit the remaining tax due. Effective for payroll returns with beginning dates on or after January 1, 2005, monthly filers will submit the same return as a quarterly filer except on a monthly basis. The same form will be used for both monthly and quarterly filers and you will indicate on the form the frequency of filing.
- Effective for payroll returns with beginning dates on or after January 1, 2005, if the taxpayer is required to file monthly for any one of the jurisdictions (city/county/school) then the taxpayer is required to file monthly for the remaining jurisdictions regardless of the amount of the remaining jurisdictions quarterly withholdings.
- The Reconciliations of License Tax Withheld returns have been redesigned to include the activity of all three jurisdictions (city/county/school) on one form. The format however is the same as in prior years. We are continuing to review other designs to allow for more efficient reporting in the future.
- The deadline for filing the Form RE100, Reconciliation of License Tax Withheld has been changed to February 28 to correspond with the due dates for IRS Form W-2 filings. Therefore, the due date for the 2004 Form RE100, Reconciliation of License Tax Withheld is February 28, 2005.

In addition, the GSCRC has a new web site (www.gscrevenue.com) that can be used to download forms and other documents as well as request information and submit questions. We plan on using the site as another method of keeping you informed of important changes and due dates so please check the web site on a regular basis.

Please note that if you are to receive the Net Profit License Tax Return it is being mailed to you in a separate mailing.

If you have any questions or need further assistance, please call (502) 863-9805.

Sincerely,

Jeffrey A. Morris, Director
GSCRC