

LINCOLN COUNTY OCCUPATIONAL TAX SERVICES

Annual Occupational License Return

This return is due on or before April 15 for the Calendar Year or within 105 days of the Fiscal Year end.

<input type="checkbox"/> CHECK IF FINAL RETURN	DATE OPERATIONS CEASED <input style="width: 100px;" type="text"/>	(Required to close account)	<input type="checkbox"/> CHECK IF "NO ACTIVITY" FOR YEAR
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<input type="checkbox"/> CHECK IF CHANGE IN ADDRESS IS BELOW		<input type="checkbox"/> CHECK IF AMENDED RETURN		ACCOUNT NUMBER
Name	<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>
Address	<input style="width: 100%;" type="text"/>			FOR YEAR ENDING
City	State <input style="width: 50px;" type="text"/>	Zip <input style="width: 50px;" type="text"/>	MM/DD/YYYY	
Federal ID <input style="width: 100px;" type="text"/>	Phone No. <input style="width: 100px;" type="text"/>	Ext <input style="width: 50px;" type="text"/>	<input style="width: 100%;" type="text"/>	

* THE QUESTIONS BELOW MUST BE ANSWERED *

A. Principal business activity:

B. During the past year, did Federal Authorities change or propose to change net income reported for that year or any prior year? YES NO
 If YES, which year(s) was adjusted? (Attach statement of changes)

C. Corporation's Principal Administrative Officer: Social Security Number
 Address:

D. Did you file a consolidated federal return? YES NO If YES, see instructions

E. Was there a change in ownership in the past year? YES NO If YES, when did the change occur?
 Please provide the name and address of new owner:

YES <input type="checkbox"/>	NO <input type="checkbox"/>	Did you make payments in the sum of \$600.00 or more to any individual for services rendered in Lincoln County, Kentucky, other than an employee? IF YES, YOU ARE REQUIRED TO SUBMIT COPIES OF 1099'S.
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* PAGE 2 MUST BE COMPLETED PRIOR TO COMPLETING THIS NEXT SECTION *

24. Enter ADJUSTED NET PROFIT (From line 19 on page 2 of form):	\$ <input style="width: 100%;" type="text"/>												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Occupational License Tax Computations</td> <td style="width: 50%; text-align: center;">COLUMN A Occupational License Tax Rate = (1.0%)</td> </tr> <tr> <td>25. Enter Apportionment Percentage (100% or % from line 23)</td> <td><input style="width: 100%;" type="text"/> %</td> </tr> <tr> <td>26. Net Profits Allocation (Line 24 X Line 25)</td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td>27. Enter result of Line 1(e)</td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td>28. Enter the sum of Line 26 + Line 27</td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td>29. TAX CALCULATIONS - [Line 28, Column A x .01]</td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>	Occupational License Tax Computations	COLUMN A Occupational License Tax Rate = (1.0%)	25. Enter Apportionment Percentage (100% or % from line 23)	<input style="width: 100%;" type="text"/> %	26. Net Profits Allocation (Line 24 X Line 25)	<input style="width: 100%;" type="text"/>	27. Enter result of Line 1(e)	<input style="width: 100%;" type="text"/>	28. Enter the sum of Line 26 + Line 27	<input style="width: 100%;" type="text"/>	29. TAX CALCULATIONS - [Line 28, Column A x .01]	<input style="width: 100%;" type="text"/>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p>IMPORTANT</p> <p>Please write your account number on your check or money order and make payable to:</p> <p style="text-align: center;">Lincoln County Tax Administrator</p> </div>
Occupational License Tax Computations	COLUMN A Occupational License Tax Rate = (1.0%)												
25. Enter Apportionment Percentage (100% or % from line 23)	<input style="width: 100%;" type="text"/> %												
26. Net Profits Allocation (Line 24 X Line 25)	<input style="width: 100%;" type="text"/>												
27. Enter result of Line 1(e)	<input style="width: 100%;" type="text"/>												
28. Enter the sum of Line 26 + Line 27	<input style="width: 100%;" type="text"/>												
29. TAX CALCULATIONS - [Line 28, Column A x .01]	<input style="width: 100%;" type="text"/>												
30. TOTAL OCCUPATIONAL TAX DUE - Line 29	<input style="width: 100%;" type="text"/>												
31. Enter any credit due	(a) Prepayment of tax <input style="width: 100px;" type="text"/> (b) Refund <input style="width: 100px;" type="text"/> (c) Credit to next year <input style="width: 100px;" type="text"/>												
32. BALANCE OF OCCUPATIONAL LICENSE TAX DUE [Line 30 minus Line 31(a)]	<input style="width: 100%;" type="text"/>												
33. PENALTY AND INTEREST (Minimum \$25.00 penalty for failure to file/pay by the due date. See Instructions):	<input style="width: 100%;" type="text"/>												
34. AMOUNT TO BE PAID (Add Lines 32 and 33):	<input style="width: 100%;" type="text"/>												

I hereby certify, under penalty of perjury, that the information provided and the attached supporting schedules are true, correct, and complete to the best of my knowledge.

<input style="width: 100%;" type="text"/> Preparer's Signature (Return must be signed.)	<input style="width: 100%;" type="text"/> Date	<input style="width: 100%;" type="text"/> Signature of Licensee (Return must be signed.)	<input style="width: 100%;" type="text"/> Date
<input style="width: 100%;" type="text"/> Print Name	<input style="width: 100%;" type="text"/> Federal ID	<input style="width: 100%;" type="text"/> Print Name	<input style="width: 100%;" type="text"/> Title
<input style="width: 100%;" type="text"/> Address	<input style="width: 100%;" type="text"/> Phone No.	<input style="width: 100%;" type="text"/> Federal ID/Social Security Number	

ATTENTION: Federal ID Numbers and Social Security Numbers must be supplied for both the Tax Preparer and the Licensee.

MAILING ADDRESS: 102 E Main Street, Ste 3, Stanford, Kentucky 40484
 Telephone: (606) 365-4520 * www.lincolinky.com * Fax: (606) 365-4520

Lines 1(a) through 1(e) apply only to individuals with income reported on Federal W-2 Form from which no occupational taxes were withheld.

1 (a). Gross salaries, wages, tips, etc. reported on the Federal Form W-2 from which no occupational taxes were withheld, plus deferred compensation from 401 (K), 403 (B) or 457 plans	1 (a)	
1 (b). Related employee business expenses per Federal Form 2106 (Attach Form W-2 and Form 2106)	1 (b)	
1 (c). Line 1 (a) minus Line 1 (b)	1 (c)	
1(d). If your payroll is exclusive to Lincoln County, enter 100%. Otherwise, compute the apportionment below for the time spent in Lincoln County, carrying the percentage out five (5) decimal places. EXAMPLE: ".22.12345%" or ".2212345" <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 0 auto;"></div> <div style="font-size: 24px;">÷</div> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 0 auto;"></div> <div style="font-size: 24px;">=</div> </div> <p style="text-align: center; margin-top: 5px;"> Total Days Worked in Lincoln County Total Days Worked Everywhere </p>	1 (d)	%
1(e). Multiply Line 1(c) by Line 1(d) and enter on Line 27, Column A on the front page.	1 (e)	

COMPLETE THE APPLICABLE COLUMN AND ATTACH CORRESPONDING FEDERAL SCHEDULES

INDIVIDUAL PARTNERSHIP CORPORATION

2. Non-employee compensation as reported on Form 1099-MISC reported as "other income" on Federal Form 1040 (Attach Page 1 of Form 1040 and Form 1099)	2)		
3. Net profit or (loss) per Federal Schedule C of Form 1040 (Attach Schedule C, Pages 1 and 2, Schedule C-EZ)	3)		
4. Capital gain from Federal Form 4797 or Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797, Pages 1 and 2 or Form 6252)	4)		
5. Rental income or (loss) per Federal Schedule E of Form 1040 (Attach Schedule E)	5)		
6. Net farm profit or (loss) per Federal Schedule F of Form 1040 (Attach Schedule F, pages 1 and 2)	6)		
7. Ordinary gain or (loss) on the sale of property used in a trade or business per Federal Form 4797 (Attach Form 4797, Pages 1 and 2)	7)		
8. Ordinary income or (loss) per Federal Form 1065 (Attach Form 1065, Pages 1, 2, 3, and 4, Schedule of Other Deductions, and Rental Schedule(s), if applicable)		8)	
9. Taxable Income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S (Attach Form 1120 or 1120A, Pages 1 and 2 or 1120S, Pages 1, 2, and 3, Schedule of Other Deductions, and Rental Schedule(s), if applicable)			9)
10. State Income Taxes and Occupational Taxes deducted on Federal Schedule C, E, F, or Form 1065, 1120S, 1120A, or 1120S	10)	10)	10)
11. Additions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)		11)	11)
12. Net Operating Loss deducted on Form 1120			12)
13. TOTAL INCOME - Add Lines 2 through Line 12	13)	13)	13)
14. Subtractions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of form 1065 or 1120S and Rental Schedule(s), if applicable)		14)	14)
15. Other Adjustments (Attach Schedule)	15)	15)	15)
16. Non-Taxable Income (Attach Schedule)		16)	16)
17. Professional Expenses not reimbursed by the Partnership (Attach Schedule of Expenses)		17)	
18. TOTAL DEDUCTIONS - Add Lines 14 through Line 17	18)	18)	18)
19. Adjusted Net Profit - Subtract Line 18 from Line 13 Enter here and on Line 24 on the front page [Do Not include the amount from line 1(e)]	19)	19)	19)

COMPUTATION OF APPORTIONMENT PERCENTAGES

Businesses whose total gross receipts and/or payroll were not confined solely to Lincoln County, Kentucky, must complete Lines 20-23. All percentages in Column C must be carried out five (5) decimal places. Otherwise, enter 100% on line 25.

APPORTIONMENT CALCULATION COLUMN A LINCOLN COUNTY COLUMN B TOTAL EVERYWHERE COLUMN C LINCOLN COUNTY %

20. Gross income from sales made and/or services rendered	20 (a)		20 (b)		20(c)	
21. Total wages, salaries, and other compensation paid (If not applicable, write N/A in column C; See Instructions before completing)	21(a)		21(b)		21(c)	
22. TOTAL APPORTIONMENT PERCENTAGE for Lincoln County, KY Add Lines 20(c) and (21(c))					22	
23. APPORTIONMENT PERCENTAGE - [If both Lines 20 and 21 are applicable, divide entry on Line 22 by 2. Enter here and on Line 25 on the front page. If either Line 20 or Line 21 is not applicable, enter the amount from Line 22 here and on Line 25 on the front page.] EXAMPLE: ".22.12345%" or ".2212345"					23	