

# PULASKI COUNTY COUNTY OCCUPATIONAL TAX

Form NP100

## NET PROFIT LICENSE FEE RETURN

**\*\*\*This form must be completed in its entirety. If Federal I.D. or Social Security Number is omitted, this form will be returned to you. If address change applies, you must check the address change box.\*\*\***

<input type="checkbox"/> CHECK IF ADDRESS CHANGE	<input type="checkbox"/> AMENDED RETURN	<input type="checkbox"/> NO ACTIVITY	FEDERAL I.D. OR SOCIAL SECURITY NUMBER
Name _____			
Address _____			FOR YEAR ENDING
City _____	State _____	Zip _____	
Phone No. _____	Extension _____	Fax No. _____	

☐ CHECK IF "FINAL RETURN" Date Operations ceased: \_\_\_\_\_ (Required to close account.)

**\* ALL LICENSEES MUST ANSWER THE QUESTIONS BELOW \***

- A. Principle 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? \_\_\_\_\_  
 If YES, which year(s) was adjusted? \_\_\_\_\_ (Attach statement of changes)
- C. Principle owner/administrative officer: \_\_\_\_\_  
 Address: \_\_\_\_\_
- D. Did you file a consolidated return? \_\_\_\_\_ (If yes, see instructions)
- E. Was business activity discontinued? \_\_\_\_\_ When? \_\_\_\_\_ For Dissolution \_\_\_\_\_ or Sale / Transfer? \_\_\_\_\_  
 If sale / transfer state successor \_\_\_\_\_  
 name and address: \_\_\_\_\_

☐ YES ☐ NO Did you make payments in the sum of \$600.00 or more to any individual for services rendered in Pulaski County other than an employee? IF YES, YOU ARE REQUIRED TO FILE COPIES OF FEDERAL FORM 1099.

**\* ALL LICENSEES MUST COMPLETE PAGE 2 OF THIS FORM BEFORE COMPLETING THIS SECTION \***

21. Enter ADJUSTED NET PROFIT (From line 16 on the back of this form):	
22. Enter percentage from Line 19 or 20	
23. Net Profits Allocation (Line 21 X Line 22)	
24. a) Pulaski County License Fee " for work performed in Pulaski County " (Line 23 X 1%)	
b) Pulaski County License Fee " for work performed in Somerset City " (Line 23 X .8%)	
25. Credits: Estimated Payments	
26. Balance of License Fees Due (Line 24 minus Line 25)	
27. Penalty - 5% per month, not to exceed 25% - Minimum \$25 <small>Penalty due on amount owed from original due date, unless appropriate estimated payments were made.          If payment not made by extension date, penalty will be calculated back to original due date</small>	
28. Interest - 12% per annum <small>Calculate interest on amount owed on Line 26 from original due date.</small>	
29. Total amount due	
30. Underpayment Penalty (If line 29 is greater than \$5,000 see instructions)	
31. Overpayment <input type="checkbox"/> Credit <input type="checkbox"/> Refund <small>(refunds will only be given for more than \$100.00. Otherwise your account will be credited toward future filings)</small>	

I hereby certify, under penalty of perjury, that the statements made herein and any supporting schedules are true, correct, and complete to the best of my knowledge.

_____ Preparer Signature (Return must be signed.)	_____ Date	_____ Taxpayer Signature (Return must be signed)	_____ Date
_____ Print Name	_____ Federal ID	_____ Print Name	
_____ Address	_____ Phone No.	_____ Title	_____ Social Security No.

**If you have questions concerning this form visit [www.occupationaltax.com](http://www.occupationaltax.com) or call (606)679-2393**

**Make check payable to: TAX ADMINISTRATOR**

**Mail this form along with supporting schedules to: TAX ADMINISTRATOR \* P O BOX 658 \* SOMERSET, KY 42502**

This return must be filed and paid in full by the fifteenth day of the fourth month after the close of the fiscal/calendar year, unless an extension of time to file has been granted.

COMPLETE THE APPLICABLE COLUMN AND ATTACH CORRESPONDING FEDERAL SCHEDULES EVEN IF A LOSS WAS INCURRED.

	INDIVIDUAL	PARTNERSHIP	CORPORATION
1) Non-employee compensation reported as "other income" on Federal 1040 (Attach Page 1 of Form 1040 and Form 1099 if applicable)			
2) Net profit per each Federal Schedule C, E and/or F (If reporting more than one schedule, losses incurred on any schedule cannot be netted against the other schedules.)			
3) Capital gain from Federal Form 4797 or Federal Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797, Pages 1 and 2 or Form 6252)			
4) Ordinary gain or (loss) on the sale of property used a trade or business per Federal Form 4797 (Attach Form 4797, pages 1 and 2)			
5) Ordinary income or (loss) per Federal Form 1065 (Attach Form 1065, Pages 1, 2 and 3, Schedule of Other Deductions, and Rental Schedule(s), if applicable)			
6) 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.)			
7) State income taxes and occupational license taxes based upon income deducted on the Federal Schedule C, E, F or Form 1065, 1120, 1120A or 1120S			
8) Additions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)			
9) Net operating loss deducted on Form 1120			
10) Total Income - Add Line 1 through Line 9			
11) Subtractions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)			
12) Alcoholic Beverage Sales Deduction			
13) Other Adjustments (Attach Schedule)			
14) Professional expenses not reimbursed by the Partnership (Attach Schedule of Expenses)			
15) Total Deductions - Add Line 11 through Line 14			
16) Adjusted Net Profit - Subtract Line 15 from Line 10. Enter here and on Line 21 on the front page.			

WORKSHEET Y: BUSINESS APPORTIONMENT

APPORTIONMENT FACTORS	COLUMN A PULASKI	COLUMN B TOTAL EVERYWHERE	DIVIDE (A / B = C) NOTE: All percentages in Column C should be carried out five (5) decimal places
17) PAYROLL FACTOR Compensation paid during the year to employees			
18) SALES REVENUE FACTOR Receipts from the sale, lease or rental of goods, services or property			
19) TOTAL PERCENTAGES			
20) BUSINESS APPORTIONMENT - ENTER HERE AND ON LINE 22 OF NET PROFIT LICENSE FEE RETURN If you had both a payroll factor and a sales revenue factor, then divide line 19 by two (2) If you had a payroll factor or sales revenue factor, but not both, then enter the percentage from line 19 on line 22			