

**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 _____			
City _____		State _____	Zip _____

CHECK IF "FINAL RETURN" Date Operations Ceased \_\_\_\_\_ (Required to close account)

\* ALL LICENCEES 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?  Yes  No  
 If YES, which year(s) was/were adjusted? \_\_\_\_\_ (Attach statement of changes)
- C. Principle owner/administrative officer: \_\_\_\_\_  
 Address: \_\_\_\_\_ Phone # \_\_\_\_\_
- D. Did you file a consolidated return?  Yes  No
- E. Was business activity discontinued?  Yes  No If yes, when? \_\_\_\_\_ For Dissolution?  or Sale/Transfer?   
 If sale / transfer state successor \_\_\_\_\_  
 Name and address \_\_\_\_\_
- F. Did you have employees in Butler County during the year?  Yes  No
- G. Has Butler County license fee been withheld from all subject employees and remitted quarterly in accordance with the regulations?  Yes  No  
 If answer is "No", explain: \_\_\_\_\_

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

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

21. Enter ADJUSTED NET PROFIT (From Line 16 on back of this form):	
22. Enter percentage from Line 19 or 20	
23. Net Profits Allocation (Line 21 x Line 22)	
24. Butler County License Fee (Line 23 x 1%)	
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 \$25.00 <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. 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 # _____	Title _____	Social Security No. _____

**Make check payable to: Butler County Treasurer**

**Mail this form along with supporting schedules to: Butler County Occupational Tax Administration, P.O. Box 608 Morgantown, KY 42261**

**The 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 in 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 Schedules(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) Additional 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) Not Applicable	N/A	N/A	N/A
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 BUTLER COUNTY	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