

# FORM NP-1

## City of Owensboro/Daviess County Fiscal Court Net Profit License Fee Return

Social Security # or Federal ID#

Account Number

Name and Address

Business Type



Period Ending

Change of Address

- Individual
- Corporation
- Partnership
- LLC/Individual
- LLC/Partnership
- Other \_\_\_\_\_

Final return (Check only to inactivate the account-- Complete Question B)

No activity in jurisdictions during tax year. Account will remain open. (Check only if no activity in both jurisdictions) **Zero Due**

A) Business telephone: \_\_\_\_\_

B) If business activity was discontinued within both jurisdictions during the year, state when: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

\_\_\_\_\_ If sold, enter name and address of successor: \_\_\_\_\_

C) Did you have employees working in either jurisdiction during the tax year?  YES  NO

Make check payable and mail to:  <b>Occupational Tax Administrator</b> <b>PO BOX 10008</b> <b>OWENSBORO, KY 42302-9008</b>  <b>PHONE: (270) 687-5600</b>	<b>FILING STATUS &gt;&gt;&gt; ATTACH APPLICABLE FEDERAL FORM OR SCHEDULE(S)</b> <input type="checkbox"/> Worksheet I      Schedule C, Schedule E, Schedule F, 1099-Misc <input type="checkbox"/> Worksheet P      Form 1065, Schedule K, rental schedule(s) <input type="checkbox"/> Worksheet C      Form 1120, 1120A, 1120S, Schedule K, rental schedule(s) (See pages 3 thru 5 of Instructions) <b>TAX COMPUTATION</b>
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	City of Owensboro COLUMN A	Daviess County COLUMN B
1) Total Net Profit from applicable Worksheet.....		
2) Pre Apportionment adjustments ( <b>READ INSTRUCTIONS</b> ).....		
3) Adjusted Net Profit (line 1 plus line 2).....		
4) Business Apportionment (Complete Worksheet Y if applicable).....	%	%
5) Taxable Net Profit (line 3 multiplied by line 4).....		
6) Occupational license fee Rate <small>(If for period before 12/31/07 see Instructions to Determine Daviess County Rate for Column B)</small>	1.33%	0.35%
7) Total license fee Due (line 5 x line 6).....		
8) Minimum License Fee (see instructions).....	\$47	\$0
9) Enter the Larger amount from Line 7 or Line 8 .....		
10) Payments/Credits and first year registration fee.....		
11) If Line 10 is larger than Line 9, Difference is <input type="checkbox"/> Refund <input type="checkbox"/> Credit....		
12) If Line 9 is larger than Line 10, Difference is <b>License Fee Due</b> .....		
13) Penalty (5% per calendar month or portion thereof not to exceed 25%) Minimum \$25.....		
14) Interest (1% per calendar month or fraction thereof).....		
15) Total Amount Due (add lines 12, 13 and 14).....		
16) Payment Amount (Add line 15 Column A to line 15 Column B).....		

RETURN MUST BE SIGNED - 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's Signature

Phone

Taxpayer's signature

Date

**City of Owensboro  
Daviess County Fiscal Court**

**WORKSHEET Y  
BUSINESS APPORTIONMENT**

PART I - CITY OF OWENSBORO (See Page 6 of Instructions)			
	DIVIDE ↓		
APPORTIONMENT FACTORS	COLUMN A CITY OF OWENSBORO	COLUMN B TOTAL EVERYWHERE	COLUMN C A ÷ B = C
<b>1) PAYROLL FACTOR</b> Compensation paid or payable to employees (also complete Worksheet R)			%
<b>2) SALES REVENUE FACTOR</b> Receipts from the sale, lease, or rental of goods, services, or property			%
<b>3) TOTAL PERCENTAGES</b> ( Line 1 of Column C plus Line 2 of Column C).....			%
<b>4) BUSINESS APPORTIONMENT</b> Enter here and on FORM NP-1, line 4 of Column A .....			%
↓                      ↓ <b>HOW TO CALCULATE LINE 4; BUSINESS APPORTIONMENT:</b> If you had both a payroll factor and a sales revenue factor, then divide line 3 by two (2). If you had a payroll factor or sales revenue factor, but not both, then enter the percentage from line 3.			

PART II - DAVIESS COUNTY (See Page 7 of Instructions)			
	DIVIDE ↓		
APPORTIONMENT FACTORS	COLUMN A DAVIESS COUNTY	COLUMN B TOTAL EVERYWHERE	COLUMN C A ÷ B = C
<b>1) PAYROLL FACTOR</b> Compensation paid or payable to employees (also complete Worksheet R)			%
<b>2) SALES REVENUE FACTOR</b> Receipts from the sale, lease, or rental of goods, services, or property			%
<b>3) TOTAL PERCENTAGES</b> ( Line 1 of Column C plus Line 2 of Column C).....			%
<b>4) BUSINESS APPORTIONMENT</b> Enter here and on FORM NP-1, line 4 of Column B.....			%
↓                      ↓ <b>HOW TO CALCULATE LINE 4; BUSINESS APPORTIONMENT:</b> If you had both a payroll factor and a sales revenue factor, then divide line 3 by two (2). If you had a payroll factor or sales revenue factor, but not both, then enter the percentage from line 3.			

**City of Owensboro  
Daviness County Fiscal Court**

**\*\*\*\*IMPORTANT\*\*\*\***

Federal ID # or  
Social Security #

This Worksheet along with copies of all applicable federal forms and schedules **MUST** be attached to FORM NP-1.

**WORKSHEET I (See Page 8 of Instructions)  
COMPUTATION OF TOTAL NET PROFIT  
FOR BUSINESS ENTITIES REQUIRED TO FILE INDIVIDUAL U.S. INCOME TAX RETURN**

1)	Non-employee compensation reported on Form 1099-Misc as "Other Income" on Federal Form 1040 (Attach Page 1 of Form 1040 and Form 1099)	
2)	Net profit or (loss) per Federal Schedule C, or C-EZ of Form 1040 (Attach Schedule C Pages 1 and 2)	
3)	Gain or (loss) on sales of business property used in a trade or business from Federal Form 4797 or Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797 Pages 1 and 2 and/or Form 6252)	
4)	Rental income or (loss) per Federal Schedule E of Form 1040. <b>Include all Rental Income.(See instructions for details)</b> (Attach Schedule E)	
5)	Net farm profit or (loss) per Federal Schedule F, or Form 4835, of Form 1040 (Attach Schedule F Pages 1 and 2 or Form 4835 if applicable)	
6)	State income taxes and occupational license fees (taxes) based upon income deducted on the Federal Schedule C,C-EZ, E, F, Form 4835 (Attach schedule)	
7)	Other Items not Deductible(Attach full explanation and applicable schedule(s))	
8)	Total Income (Add lines 1 through 7)	
9)	Alcoholic Beverage Sales Deduction (Worksheet X, Line 3)	
10)	Local/other adjustments (Attach full explanation and applicable schedule(s))	
11)	Total adjustments (Add lines 9 and 10)	
12)	Total Net Profit (Subtract line 11 from line 8) Enter here and on line 1 Column A and Column B of FORM NP-1. <b>Note: If gross receipts/sales revenue in the City of Owensboro is less than \$3,500 do not enter this amount in Column A; instead complete Worksheet E.</b>	

**WORKSHEET X: ALCOHOLIC BEVERAGE SALES DEDUCTION**

1)	<b>DIVIDE</b> →	Kentucky Alcoholic Beverage Sales	
		Total sales	%
2)	Enter "Total Income" from line 8 of Worksheet I		
3)	<b>Alcoholic Beverage Sales Deduction (multiply line 1 by line 2)</b> Enter here and on line 9 above		

**City of Owensboro  
Daviness County Fiscal Court**

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Social Security #

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**WORKSHEET C (See Page 9 of Instructions)  
COMPUTATION OF TOTAL NET PROFIT  
FOR BUSINESS ENTITIES REQUIRED TO FILE U.S. CORPORATE INCOME TAX RETURN**

1)	Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S (Attach the applicable 1120 or 1120A, Pages 1 and 2 or 1120S Pages 1, 2 and 3, Schedule of Other Deductions and rental schedule(s), if applicable)	
2)	State income taxes and occupational fees (taxes) based on income deducted on the Federal Form 1120, 1120A or 1120S (Attach schedule)	
3)	Net operating loss deducted on Form 1120 (add as positive number)	
4)	Additions from Schedule K of Form 1120S (See instructions) (Attach Schedule K of Form 1120S and rental schedule(s), if applicable)	
5)	Other Items Not Deductible(Attach full explanation and applicable schedule(s))	
6)	Total Income (Add lines 1 through 5)	
7)	Subtractions from Schedule K of Form 1120S (See instructions) (Attach Schedule K of Form 1120S and rental schedule(s), if applicable)	
8)	Alcoholic Beverage Sales Deduction (Worksheet X, Line 3)	
9)	Local/other adjustments (Attach full explanation and applicable schedule(s))	
10)	Total adjustments (Add lines 7 through 9)	
11)	Total Net Profit (Subtract line 10 from line 6) Enter here and on line 1 Column A and Column B of Form NP-1. <b>NOTE: If gross receipts/sales revenue in the City of Owensboro is less than \$3,500 do not enter this amount in Column A; instead complete Worksheet E.</b>	

**WORKSHEET X: ALCOHOLIC BEVERAGE SALES DEDUCTION**

1)	<b>DIVIDE</b> →	Kentucky Alcoholic Beverage Sales	
		Total sales	%
2)	Enter "Total Income" from line 6 of Worksheet C		
3)	<b>Alcoholic Beverage Sales Deduction (multiply line 1 by line 2)</b> Enter here and on line 8 above		

**City of Owensboro  
Daviness County Fiscal Court**

**\*\*\*\*IMPORTANT\*\*\*\***

Federal ID # or

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Social Security #

**WORKSHEET P (See page 10 of Instructions)  
COMPUTATION OF TOTAL NET PROFIT  
FOR BUSINESS ENTITIES REQUIRED TO FILE U.S. RETURN OF PARTNERSHIP INCOME TAX RETURN**

1)	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)	
2)	State income taxes and occupational fees (taxes) based on income deducted on the Federal Form 1065 (Attach schedule)	
3)	Additions from Schedule K of Form 1065 (See instructions) (Attach Schedule K of Form 1065 and rental schedule(s), if applicable)	
4)	Other Items not Deductible (Attach full explanation and applicable schedule(s))	
5)	Total income (Add lines 1 through 4)	
6)	Subtractions from Schedule K of Form 1065 (See instructions) (Attach Schedule K of Form 1065 and rental schedule(s), if applicable)	
7)	Alcoholic Beverage Sales Deduction (Worksheet X, Line 3)	
8)	Local/other adjustments (Attach full explanation and applicable schedule(s))	
9)	Professional expenses not reimbursed by the partnership (Attach schedule of expenses)	
10)	Total adjustments (Add lines 6 through 9)	
11)	Total Net Profit (Subtract line 10 from line 5) Enter here and on line 1 Column A and Column B of FORM NP-1. <b>NOTE: If <u>gross receipts/ sales revenue</u> in the <u>City of Owensboro</u> are less than \$3,500 do not enter this amount in Column A; instead complete Worksheet E.</b>	

**WORKSHEET X: ALCOHOLIC BEVERAGE SALES DEDUCTION**

1)	<b>DIVIDE</b> →	$\frac{\text{Kentucky Alcoholic Beverage Sales}}{\text{Total sales}}$	%
2)	Enter "Total Income" from line 5 of Worksheet P		
3)	<b>Alcoholic Beverage Sales Deduction (multiply line 1 by line 2)</b> Enter here and on line 7 above		

**City of Owensboro  
Daviness County Fiscal Court**

**\*\*\*\*IMPORTANT\*\*\*\***

This Worksheet **MUST** be attached to FORM NP-1, if applicable.

**WORKSHEET R (See Page 11 of Instructions)  
RECONCILIATION OF PAYROLL FACTOR  
FOR BUSINESS ENTITIES COMPLETING THE PAYROLL APPORTIONMENT FACTOR**

	City of Owensboro		Daviness County	
	City of Owensboro Payroll	Total Everywhere Payroll	Daviness County Payroll	Total Everywhere Payroll
1) Compensation paid or payable to employees per Worksheet Y				
2) Prior year accrual adjustment				
3) Other additions (attach schedule)				
4) Subtotal (Add lines 1 through 3)				
5) Current year accrual adjustment				
6) Other subtractions (attach schedule)				
7) Compensation paid or payable to employees (line 4 minus lines 5 and 6)				

# City of Owensboro

## WORKSHEET E (See Page 11 of Instructions)

**Only complete this worksheet if Gross Receipts/Sales Revenue in the City of Owensboro is less than \$3,500, otherwise complete Worksheet C, I, or P, whichever is applicable.**

- |  |  |
|--|--|
| <p><b>1.</b> Enter Gross Receipts/Sales Revenues earned in the City of Owensboro.....<br/>                 (Only enter amount if less than \$3,500)(If amount is less than \$600 and no compensation was paid to employees working in the City of Owensboro during the year, skip lines 2 through 5 of this worksheet and enter -0- on line 15, Column A of Form NP-1)</p> |  |
| <p><b>2.</b> Enter wages, salaries, and other employee compensation paid to employees working in the City of Owensboro during the year.....</p>  |  |
| <p><b>3.</b> If line 2 above is zero enter the amount from line 1 here, otherwise enter 0.....</p>   |  |
| <p><b>4.</b> If line 3 is zero or is equal to or greater than \$3,500, <b>STOP HERE</b>. You are required to complete worksheet I, P or C, and Column A of Form NP-1. Otherwise, go to line 5.....</p>   |  |
| <p><b>5.</b> Multiply the amount from Line 3 of this worksheet by 1.33%. Enter result here and on Line 9, Column A of Form NP-1 and skip Lines 1 thru 8 in Column A of Form NP-1.....<br/>                 (Please attach completed Worksheet E to Form NP-1 if applicable)</p>  |  |