

**City of Owensboro
Daviess County Fiscal Court**

**AMENDED WORKSHEET Y
BUSINESS APPORTIONMENT**

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

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

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Daviness County Fiscal Court**

******IMPORTANT******

Federal ID # or

Social Security #

This Worksheet, if applicable, along with copies of all applicable federal forms and schedules **MUST** be attached to Form NP-1A

**AMENDED WORKSHEET C
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 a 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 III of Form NP-1A as applicable. NOTE: If <u>gross receipts/sales revenue</u> in the <u>City of Owensboro</u> is less than \$3,500 do not enter this amount for the City of Owensboro; instead complete Worksheet E. | |

WORKSHEET X: ALCOHOLIC BEVERAGE SALES DEDUCTION

- | | | | | | | | |
|-----------------------------------|---|--|-----------------------------------|--|-------------|---|--|
| 1) | DIVIDE → | <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Kentucky Alcoholic Beverage Sales</td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;">Total sales</td> <td style="text-align: right;">%</td> </tr> </table> | Kentucky Alcoholic Beverage Sales | | Total sales | % | |
| Kentucky Alcoholic Beverage Sales | | | | | | | |
| Total sales | % | | | | | | |
| 2) | Enter "Total Income" from line 6 of Worksheet C | | | | | | |
| 3) | Alcoholic Beverage Sales Deduction (multiply line 1 by line 2)
Enter here and on line 8 above | | | | | | |

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**AMENDED WORKSHEET I
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. Include all Rental Income (See Pre-Apportionment instructions) (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 III of FORM NP-1A as applicable. Note: If gross receipts/sales revenue in the City of Owensboro is less than \$3,500 do not enter this amount for the City of Owensboro; instead complete Worksheet E.	

WORKSHEET X: ALCOHOLIC BEVERAGE SALES DEDUCTION

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

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**AMENDED WORKSHEET P
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 III of FORM NP-1A as applicable. NOTE: If <u>gross receipts/ sales revenue</u> in the <u>City of Owensboro</u> is less than \$3,500 do not enter this amount for the City of Owensboro; instead complete Worksheet E.	

WORKSHEET X: ALCOHOLIC BEVERAGE SALES DEDUCTION

1)	DIVIDE →	Kentucky Alcoholic Beverage Sales	
		Total sales	%
2)	Enter "Total Income" from line 5 of Worksheet P		
3)	Alcoholic Beverage Sales Deduction (multiply line 1 by line 2) Enter here and on line 7 above		

City of Owensboro

AMENDED WORKSHEET E

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.

1. Enter Gross Receipts/Sales Revenues earned in the City of Owensboro..... (Only enter amount if less than \$3,500)(If amount is less than \$600, skip lines 2 through 5 of this worksheet and enter -0- for the City of Owensboro on line 6 of Form NP-1A)	
2. Enter wages, salaries, and other employee compensation paid in the City of Owensboro.....	
3. If line 2 above is zero enter the amount from line 1 here, otherwise enter 0.....	
4. If line 3 is zero or is equal to or greater than \$3,500, STOP HERE . You are required to complete worksheet I, P or C. Otherwise go to Line 5.....	
5. Multiply the amount from Line 3 of this worksheet by 1.33%. Enter result here and on Line 6 of Form NP-1A for the City of Owensboro and skip Lines 1 thru 5.....	