

**CITY OF OWENSBORO AND DAVIESS COUNTY FISCAL COURT
AMENDED NET PROFIT LICENSE FEE RETURN**

| | |
|------------------|--------------------|
| Business Name | Account Number |
| Business Address | Business Telephone |
| | Period Ending |

PART I

| LICENSE FEE DUE | As Originally Reported or Adjusted | Net Change Increase or Decrease | Correct Amount |
|-------------------------------------------------------------------------|------------------------------------|---------------------------------|----------------|
| TOTAL NET PROFIT FROM PART I: | | | |
| 1A. City of Owensboro | | | |
| 1B. Daviess County | | | |
| PRE-APPORTIONMENT ADJUSTMENTS: | | | |
| 2A. City of Owensboro | | | |
| 2B. Daviess County | | | |
| ADJUSTED NET PROFIT: | | | |
| 3A. City of Owensboro (Line 1A plus Line 2A) | | | |
| 3B. Daviess County (Line 1B plus Line 2B) | | | |
| BUSINESS APPORTIONMENT: (PART II) | | | |
| 4A. City of Owensboro | | | |
| 4B. Daviess County | | | |
| TAXABLE NET PROFIT: | | | |
| 5A. City of Owensboro (line 3A X line 4A) | | | |
| 5B. Daviess County (line 3B X line 4B) | | | |
| LICENSE FEE DUE: | | | |
| 6A. City of Owensboro (see table A in instructions) | | | |
| 6B. Daviess County (see applicable table) | | | |
| PENALTY: (5% per calendar month not to exceed 25%, \$25 MINIMUM) | | | |
| 7A. City of Owensboro | | | |
| 7B. Daviess County | | | |
| INTEREST: (1% per calendar month or fraction thereof) | | | |
| 8A. City of Owensboro | | | |
| 8B. Daviess County | | | |
| TOTAL AMOUNT DUE: | | | |
| 9A. City of Owensboro (Add lines 6A, 7A and 8A) | | | |
| 9B. Daviess County (Add lines 6B, 7B and 8B) | | | |

AMENDED

PART I

COMPLETE ONLY ONE COLUMN AS APPLICABLE

| | INDIVIDUAL | PARTNERSHIP | CORPORATION |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|-------------|
| 1. Non-employee compensation as reported on Form 1099-Misc. reported as "other income" on Federal Form 1040. Attach Form 1099. | 1.) | | |
| 2. Net profit or (loss) per Federal Schedule C of Form 1040. Attach Schedule C or Schedule C-EZ. | 2.) | | |
| 3. 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. | 3.) | | |
| 4. Rental income or (loss) per Federal Schedule E of Form 1040. Attach Schedule E. | 4.) | | |
| 5. Net farm profit or (loss) per Federal Schedule F of Form 1040 or Form 4835. Attach Schedule F or Form 4835. | 5.) | | |
| 6. Ordinary gain or (loss) on the sale of property used in a trade or business per Federal Form 4797. Attach Form 4797. | 6.) | | |
| 7. Ordinary income/loss on Federal Form 1065. Attach Form 1065, Pages 1, 2, 3 and 4, Schedule of Other Deductions, and Form 8825 Rental Income/Expense. | | 7.) | |
| 8. Taxable income/loss of Federal Form 1120 or Ordinary income/loss on Federal Form 1120S. Attach Form 1120 Pages 1 and 2, and Schedule of other Deductions OR Form 1120S, Pages 1, 2 and 3, Schedule of other Deductions, and Form 8825 Rental Income/Expense. | | | 8.) |
| 9. State Income Taxes and Occupational License Fees deducted on the Federal Schedule C, C-EZ, E, F or Form 4835, Form 1065, 1120, 1120A or 1120S. | 9.) | 9.) | 9.) |
| 10. Additions from Schedule K of Form 1065 or Form 1120S. Attach Schedule K of Form 1065 or 1120S and Form 8825 Rental Income/Expense. | | 10.) | 10.) |
| 11. Net Operating Loss deducted on Form 1120. | | | 11.) |
| 12. Total Income - Add Lines 2 through Line 11. | 12.) | 12.) | 12.) |
| 13. Subtractions from Schedule K of Form 1065 or Form 1120S. Attach Schedule K of Form 1065 or 1120S and Form 8825 Rental Income/Expense. | | 13.) | 13.) |
| 14. Alcoholic Beverage Sales Deduction from Part III Line 3 below. | 14.) | 14.) | 14.) |
| 15. Other Adjustments. Attach Schedule. | 15.) | 15.) | 15.) |
| 16. Total Deductions - Add Lines 13 through Line 15. | 16.) | 16.) | 16.) |
| 17. Adjusted Net Profit - Subtract Line 16 from Line 12. | 17.) | 17.) | 17.) |

PART II: Apportionment Factors

| | COLUMN A CITY OF OWENSBORO | COLUMN B DAVIESS COUNTY |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|
| 1a Sales/Gross Receipts within the Jurisdiction | \$ | \$ |
| 1b Total Sales/Gross Receipts everywhere | \$ | \$ |
| 1c Divide Line 1a by Line 1b | % | % |
| 2a Payroll within the Jurisdiction | \$ | \$ |
| 2b Total Payroll everywhere | \$ | \$ |
| 2c Divide Line 2a by Line 2b | % | % |
| 3 Total Percentages (add line 1c + 2c) | % | % |
| 4 Apportionment Percentage - If your business had both factors, enter total percentages divided by two (2) (line 3/2). However, if the business had only one factor, enter the single factor percentage. | % | % |

PART III: ALCOHOLIC BEVERAGE SALES DEDUCTION

| | |
|-------------------------------------------------------------------------------------------------------------|---|
| 1. DIVIDE: <u> Kentucky Alcoholic Beverage Sales </u> | |
| Total Sales | % |
| 2. Enter "Total Income" from line 12 of Part I | |
| 3. Alcoholic Beverage Sales Deduction (multiply line 1 by line 2) Enter here and on line 14 above | |