

INSTRUCTIONS

PART I

Line 1A City of Owensboro

Column I - Enter the total net profit as originally reported on Part I.

Column III - Enter the amended total net profit as corrected from the amended Part I.

Column II - Enter the net increase or decrease of Total Net Profit.

Line 1B Daviess County

Column I - Enter the total net profit as originally reported on Part I

Column III - Enter the amended total net profit as corrected from the amended Part I.

Column II - Enter the net increase or decrease of Total Net Profit.

Line 2A City of Owensboro

Column I - Enter the total **net profit or loss**, as originally reported or adjusted, resulting from: real estate rental if the **Gross Receipts** from such rental is \$5,000 or less for periods ending on or after 12/31/06, or for the rental of less than 10 single habitable residential units if period ending is prior to 12/31/06; the sale of farm products by a farmer in the city limits, as defined by regulation; and amounts earned prior to attaining age 16. If the amount is a **net profit, enter as a negative number**. If the amount is a **net loss, enter as a positive number**. **Attach Schedule showing exempt amounts**.

Column III - Enter the corrected total **net profit or loss** resulting from: real estate rental if the **Gross Receipts** from such rental is \$5,000 or less for periods ending on or after 12/31/06, or for the rental of less than 10 single habitable units if period ending is prior to 12/31/06; the sale of farm products by a farmer in the city limits, as defined by regulation; and amounts earned prior to attaining age 16. If the amount is a **net profit, enter as a negative number**. If the amount is a **net loss, enter as a positive number**. **Attach Schedule showing exempt amounts**. Column II - Enter the net increase or decrease in Pre-Appportionment Adjustments.

Line 2B Daviess County

Column I - Enter the total **net profit or loss**, as originally reported or adjusted, resulting from: the rental of less than 10 single habitable residential rental units in Daviess County, **outside** the city limits of Owensboro; and amounts earned prior to attaining age 16. If the amount is a **net profit, enter as a negative number**. If the amount is a **net loss, enter as a positive number**. **Attach Schedule showing exempt amounts**.

Column III - Enter the corrected **net profit or loss**, as originally reported or adjusted, resulting from: the rental of less than 10 single habitable residential units in Daviess County, **outside** the city limits of Owensboro; and amounts earned prior to attaining age 16. If the amount is a **net profit, enter as a negative number**. If the amount is a **net loss, enter as a positive number**. **Attach Schedule showing exempt amounts**.

Column II - Enter the net increase or decrease in Pre-Appportionment Adjustments.

Line 3A City of Owensboro

Column I - Enter the **Adjusted Net Profit** as originally reported or adjusted. Line 1A plus Line 2A.

Column III - Enter the **Adjusted Net Profit** as amended. Line 1A plus Line 2A

Column II - Enter the net increase or decrease to **Adjusted Net Profit**.

Line 3B Daviess County

Column I - Enter the **Adjusted Net Profit** as originally reported or adjusted. Line 1B plus Line 2B.

Column III - Enter the **Adjusted Net Profit** as amended. Line 1B plus Line 2B

Column II - Enter the net increase or decrease to **Adjusted Net Profit**.

Line 4A City of Owensboro

Column I - Enter the **Business Apportionment Percentage** as originally reported or adjusted.

Column III - Enter the **Business Apportionment Percentage** as amended.

Column II - Enter the net increase or decrease to the **Business Apportionment Percentage**.

Line 4B Daviess County

Column I - Enter the **Business Apportionment Percentage** as originally reported or adjusted.

Column III - Enter the **Business Apportionment Percentage** as amended.

Column II - Enter the net increase or decrease to the **Business Apportionment Percentage**.

Line 5A City of Owensboro

Column I - Enter the **Taxable Net Profit** as originally reported or adjusted. Multiply Line 3A by Line 4A.

Column III - Enter the corrected **Taxable Net Profit**. Multiply Line 3A by Line 4A.

Column II - Enter the net increase or decrease of **Taxable Net Profit**.

Line 5B Daviess County

Column I - Enter the **Taxable Net Profit** as originally reported or adjusted. Multiply Line 3B by Line 4B.

Column III - Enter the corrected **Taxable Net Profit**. Multiply Line 3B by Line 4B.

Column II - Enter the net increase or decrease of **Taxable Net Profit**.

Line 6A City of Owensboro

Column I - Multiply the applicable rate from Table A below by line 5A as originally reported or adjusted.

Column II - Multiply the applicable rate from Table A below by line 5A as amended.

Column III - Enter the net increase or decrease of **License Fee Due**.

Table A

Period Ending (tax year end)	Rate (%)
7/31/15	1.335
8/31/15	1.340
9/30/15	1.345
10/31/15	1.350
11/30/15	1.355
12/31/15	1.360
1/31/16	1.365
2/29/16	1.370
3/31/16	1.375
4/30/16	1.380
5/31/16	1.385
6/30/16 – 6/31/17	1.390
7/31/17	1.42
8/31/17	1.46
9/30/17	1.49
10/31/17	1.52
11/30/17	1.55
12/31/17	1.59
1/31/18	1.62
2/28/18	1.65
3/31/18	1.68
4/30/18	1.72
5/31/18	1.75
6/30/18 & after	1.78

Line 6B Daviess County

Column I - Multiply the applicable rate from Table B or Table C below by line 5B as originally reported or adjusted.

Column II - Multiply the applicable rate from Table B or Table C below by line 5B as amended.

Column III - Enter the net increase or decrease of **License Fee Due**.

Table B

Period Ending (tax year end)	Rate (%)
07/31/05	.0417
08/31/05	.0833

Table C

Period Ending (tax year end)	Rate (%)
01/31/07	.4875
02/28/07	.4750

09/30/05	.1250
10/31/05	.1667
11/30/05	.2084
12/31/05	.2500
01/31/06	.2917
02/28/06	.3333
03/31/06	.3750
04/30/06	.4167
05/31/06	.4584
06/30/06 thru 12/31/06	.5000

03/31/07	.4625
04/30/07	.4500
05/31/07	.4375
06/30/07	.4250
07/31/07	.4125
08/31/07	.4000
09/30/07	.3875
10/31/07	.3750
11/30/07	.3625
12/31/07	.3500

Table D

Period Ending
(tax year end) **Rate (%)**

01/31/20	.3792
02/28/20	.4083
03/31/20	.4375
04/30/20	.4667
05/31/20	.4958
06/30/20	.5250
07/31/20	.5542
08/31/20	.5833
09/30/20	.6125
10/31/20	.6417
11/30/20	.6708
12/31/20 and thereafter	.7000

Line 7A City of Owensboro

Column I – Enter penalty as originally reported. Any licensee who fails to file and/or pay the license fee by the due date shall pay penalty at the rate of 5% per calendar month, not to exceed 25% of the total license fee due, however, the penalty will always be a minimum of \$25. Multiply applicable percentage by Line 6A.

Column III – Enter penalty due on the amended license fee due. Any licensee who fails to file and/or pay the license fee by the due date shall pay penalty at the rate of 5% per calendar month, not to exceed 25% of the total license fee due, however, the penalty will always be a minimum of \$25. Multiply applicable percentage by Line 6A.

Column II – Enter the net increase or decrease of penalty.

Line 7B Daviess County

Column I – Enter penalty as originally reported. Any licensee who fails to file and/or pay the license fee by the due date shall pay penalty at the rate of 5% per calendar month, not to exceed 25% of the total license fee due, however, the penalty will always be a minimum of \$25. Multiply applicable percentage by Line 6B.

Column III – Enter penalty due on the amended license fee due. Any licensee who fails to file and/or pay the license fee by the due date shall pay penalty at the rate of 5% per calendar month, not to exceed 25% of the total license fee due, however, the penalty will always be a minimum of \$25. Multiply applicable percentage by Line 6B.

Column II – Enter the net increase or decrease of penalty.

Line 8A City of Owensboro

Column I – Enter interest as originally reported. Any licensee who fails to pay the license fee by the due date shall pay interest at the rate of 1% per calendar month, or fraction thereof, of any license fee due. Multiply Line 6A by applicable percentage.

Column III – Enter interest due on the amended license fee due. Any licensee who fails to pay the license fee by the due date shall pay interest at the rate of 1% per calendar month, or fraction thereof, of any license fee due. Multiply Line 6A by applicable percentage.

Column II – Enter the net increase or decrease of interest.

Line 8B Daviess County

Column I – Enter interest as originally reported. Any licensee who fails to pay the license fee by the due date shall pay interest at the rate of 1% per calendar month, or fraction thereof, of any license fee due. Multiply Line 6B by applicable percentage.

Column III – Enter interest due on the amended license fee due. Any licensee who fails to pay the license fee by the due date shall pay interest at the rate of 1% per calendar month, or fraction thereof, of any license fee due. Multiply Line 6B by applicable percentage.

Column II – Enter the net increase or decrease of interest.

Line 9A City of Owensboro

Column I – Enter total amount due as originally reported. Add Lines 6A, 7A and 8A.

Column III – Enter total amount due as amended. Add Lines 6A, 7A and 8A.

Column II – Enter the net increase or decrease of the total amount due.

Line 9B Daviess County

Column I – Enter total amount due as originally reported. Add Lines 6B, 7B and 8B.

Column III – Enter total amount due as amended. Add Lines 6B, 7B and 8B.

Column II – Enter the net increase or decrease of the total amount due.

Line 10A City of Owensboro - Enter the amount of license fee, interest and penalty paid with original return.

Line 10B Daviess County - Enter the amount of license fee, interest and penalty paid with original return.

Line 11A City of Owensboro - Enter any existing payments or credits not claimed on the original return.

Line 11B Daviess County - Enter any existing payments or credits not claimed on the original return.

Line 12A City of Owensboro - Enter total payments and credits. Line 10A plus Line 11A.

Line 12B Daviess County - Enter total payments and credits. Line 10B plus Line 11B.

Line 13A City of Owensboro – Enter refund or credit, if any, shown on original return.

Line 13B Daviess County - Enter refund or credit, if any, shown on original return.

Line 14A City of Owensboro – Enter adjusted credits. Line 12A minus Line 13A.

Line 14B Daviess County – Enter adjusted credits. Line 12B minus Line 13B.

Line 15A City of Owensboro - If Line 9A of Column III is more than Line 14A, enter the amount due. **Any overpayment of license fee to the City of Owensboro, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to Daviess County. Any overpayment of license fee to Daviess County, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to the City Of Owensboro.**

Line 15B Daviess County - If Line 9B of Column III is more than Line 14B, enter the amount due. **Any overpayment of license fee to the City of Owensboro, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to Daviess County. Any overpayment of license fee to Daviess County, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to the City Of Owensboro.**

Line 16A City of Owensboro – If Line 9A of Column III is less than Line 14A, enter the refund due. **Any overpayment of license fee to the City of Owensboro, including payments made with an extension request, will not be allowed to offset an underpayment of license fee to Daviess County. Any overpayment of license fee to Daviess County, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to the City Of Owensboro. No refund is issued under \$5.**

Line 16B Daviess County - - If Line 9B of Column III is less than Line 14B, enter the refund due. **Any overpayment of license fee to the City of Owensboro, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to Daviess County. Any overpayment of license fee to Daviess County, including payments made with an extension request, will not be allowed to offset any underpayment of license fee to the City Of Owensboro. No refund is issued under \$5.**

Mail to: Occupational Tax Administrator
PO Box 10008
Owensboro, KY 42302-9008
Telephone Number: (270) 687-5600
www.owensboro.org