

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
<input type="text"/>		<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC/Individual <input type="checkbox"/> LLC/Partnership <input type="checkbox"/> Other _____
Period Ending	<input type="checkbox"/> Change of Address	
KY Sales Tax No.	KY Withholding Tax No.	Commonwealth Business ID No.
<input type="text"/>	<input type="text"/>	<input type="text"/>

\_\_\_\_ Final return (Check only to inactivate the account-- Complete Question B)  
 \_\_\_\_ No activity in jurisdictions during tax year. **Minimum \$75.00 annual license fee due for City of Owensboro licensee**  
 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

<b>Make check payable and mail to:</b>  Occupational Tax Administrator  <b>PO BOX 10008</b> <b>OWENSBORO, KY 42302-9008</b>  <b>PHONE: (270) 687-5600</b>	<b>ATTACH APPLICABLE FEDERAL FORM OR SCHEDULE(S)</b>		
	Form 1099 Schedule C or CZ Schedule E Schedule K	Schedule F Form 4797 Form 6252	Form 1065 Form 1120 or 1120S Form 8825 <small>(Supporting Schedules/Statements)</small>
	(See pages 3 thru 5 of Instructions) <b>TAX COMPUTATION</b>		
	<b>City of Owensboro</b>	<b>Daviess County</b>	
	<b>COLUMN A</b>	<b>COLUMN B</b>	
1) Total Net Profit from Part I.....			
2) Pre Apportionment adjustments (READ INSTRUCTIONS).....			
3) Adjusted Net Profit (line 1 plus line 2).....			
4) Business Apportionment (Complete Part II if applicable).....			
5) Taxable Net Profit (line 3 multiplied by line 4).....			
6) Occupational license fee Rate <small>(Please refer to Table A in instructions)</small>			<b>0.35%</b>
7) Total license fee Due (line 5 x line 6).....			
8) Minimum Annual License Fee .....	<b>\$75</b>		<b>\$0</b>
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%) <b>Minimum \$25</b> .....			
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

Taxpayer's Signature

Date

# 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 1 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. <b>Alcoholic Beverage Sales Deduction</b> (multiply line 1 by line 2)		
Enter here and on line 14 above		

**PART IV**  
**RECONCILIATION OF PAYROLL FACTOR**  
**FOR BUSINESS ENTITIES COMPLETING THE PAYROLL APPORTIONMENT FACTOR**

	City of Owensboro		Davieess County	
	City of Owensboro Payroll	Total Everywhere Payroll	Davieess County Payroll	Total Everywhere Payroll
1) Compensation paid or payable to employees per Part II				
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 per Reconciliation of License Fee Withheld (line 4 minus lines 5 and 6)				

**RECONCILIATION OF PAYROLL FACTOR FOR BUSINESS ENTITIES COMPLETING THE PAYROLL APPORTIONMENT FACTOR**

Be sure to complete the column that corresponds to the jurisdiction(s) for which the Form NP-1 was filed.

- Line 1: Enter the compensation paid or payable to employees per Form NP-1, Part II.
- Line 2: Enter the amount expensed as a prior year accrual for compensation paid or payable to employees.
- Line 3: Enter any other additions that were made in determining the payroll allocation factor. Attach an explanation, including amounts, for each item.
- Line 4: Add Lines 1 through 3. Enter the total on Line 4.
- Line 5: Enter the amount expensed as a current year accrual for compensation paid or payable to employees.
- Line 6: Enter any other subtractions that were made in determining the payroll allocation factor. Attach an explanation, including amounts, for each item.
- Line 7: Subtract Lines 5 and 6 from Line 4 to determine the compensation paid or payable to employees as reported on the periodic Employer's Return of License Fee Withheld (Form E-1) during the same period as the licensee's calendar or fiscal year end Net Profit return reporting period.

Business Name

Account Number

Period Beginning

Due Date

Period Ending

### PART V - TIF DATA FOR NET PROFIT

FOR OFFICE USE ONLY

1.) TIF Location - Downtown

A.) Gross receipts/sales attributable to this location.....

B.) Total wages, salaries & other compensation attributable to this location.....

2.) TIF Location - Gateway

A.) Gross receipts/sales attributable to this location.....

B.) Total wages, salaries & other compensation attributable to this location.....

% OF RECEIPT

% OF RECEIPT

NET PROFIT FEE

NET PROFIT FEE

% OF WAGES

% OF FEE

% OF WAGES

% OF FEE

### INSTRUCTIONS FOR PART V - TIF NET PROFIT

**Line 1:**

A.) Enter the gross receipts/sales generated from TIF location downtown

B.) Enter the total wages, salaries & other compensation earned by employees at TIF location downtown

**Line 2:**

A.) Enter the gross receipts/sales generated from TIF location in Gateway Commons

B.) Enter the total wages, salaries & other compensation earned by employees at TIF location in Gateway Commons