

City of Dayton, Kentucky

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No

New Business License Extension Form Year

Does this business operate on fiscal year (aka fall tax filer)?

Purpose of Form

Use this form to apply for a six month extension of time to file the City of Dayton Business License Return Form. This form does not extend the time to pay the occupational & business license renewal fees. If your business does not pay the full occupational fee due by the regular due date, you will owe interest at a rate of 1% per month and penalty at a rate of 5% per month, not to exceed 25%, with a minimum of \$25.

When To File Form

This form is due on or before April 15th following the taxable year. For fiscal year taxpayers, this form is due on or before the 15th day of the 4th month following the close of the taxable year. Your business will not be granted an extension of time to file the City of Dayton Business License Return Form if the request and the estimated fees due are not postmarked or received by the 15th day of the 4th month following the close of the tax year. If your business is a fiscal year taxpayer, you **MUST** notify the City of Dayton to ensure your record reflects this.

Filing Your Business License Return Form

Your business may file the City of Dayton Business License Return Form at any time before the extension expires. For calendar year taxpayers, the form is due on or before October 15th following the close of the taxable year, if an extension is granted. For fiscal year taxpayers, the form is due on or before the 15th day of the 10th month following the close of the taxable year, if an extension is granted.

Interest

Your business will owe interest at a rate of 1% per month or fraction thereof on any occupational fee not paid by the regular due date of your Business License Return Form. The interest runs from the regular due date until the occupational fee is paid, regardless of the extension form filed.

Late Penalty Payment

The late payment penalty is assessed at 5% per month or fraction thereof, not to exceed 25%, with a minimum of \$25 on the occupational fee not paid by the regular due date, regardless of the extension form filed.