



City of Dayton, Kentucky

514 Sixth Avenue, Dayton, Kentucky 41074

Phone (859) 491-1600 Fax: (859) 491-3538

Website: www.DaytonKY.com

Business Occupational License Return Form Year

Due by April 15th Day or the 4th Month Following the Close of the Taxable Year.

I. BUSINESS INFORMATION

Name of Business:			
Business Address:			
Employer ID # (EIN or SSN):		Business Telephone #:	
Date Taxable Year Ended:		Email Address:	
Type of Business:	<input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietorship		
Principal Business Activity:			
# of Employees:		Contact Person (Name and Telephone):	
Owners/ Partners/ Corporate President Name, Address, Phone #, DOB, and SSN:			
<input type="checkbox"/> A) BUSINESS LICENSE (Complete All Questions)			
<input type="checkbox"/> B) If business entity is exempt from paying the occupational fee, state why: _____			
<input type="checkbox"/> C) If business discontinued within City, state date of closure and why: _____			

II. OCCUPATIONAL FEE AND LICENSE RENEWAL FEE COMPUTATION

1.) Gross Receipts:	_____
2.) Total Deductions: (See Attached Information on Page 2 for definitions and calculation):	_____
3.) Gross Receipts after Deductions (subtract A-F on Page 2 if applicable)	_____
4.) Business Apportionment (Enter 100% or Calculate in Part III):	_____
5.) Taxable Gross Income (Multiply Line 3 by Line 4):	_____
6.) Occupational License Fee Due (Amount based on Tax Table):	_____
7.) Penalty @ 5% per month (minimum \$25; maximum 25%) (if applicable):	_____ (Minimum \$25 if past due date)
8.) Interest @ 1% per month thereof from Due Date (if applicable):	_____
9.) Total Occupational Fee Due (add lines 6-8 if applicable):	_____

III. ACKNOWLEDGEMENT & SIGNATURE:

***IMPORTANT* Attach Federal Return forms including but not limited to Form Schedule C or E. Forms received without supporting tax documents will not be accepted unless an extension has been filed.**

RETURN MUST BE SIGNED – I hereby certify, under penalty of perjury, that the statements made herein and in any supporting schedules are true, correct, complete and to the best of my knowledge.

Signature of PREPARER _____

Signature of LICENSEE: _____

Print Name: _____

Print Name: _____

IV. ACKNOWLEDGEMENT & SIGNATURE:			
A) Sales Tax/Excise Taxes	_____		
B) Alcohol Sales (The amount of gross receipts of alcoholic beverage sales)	_____		
C) Insurance Premiums (Agents only for premiums actually paid to companies providing coverage)	_____		
D) Coin Operated Machines (May deduct gross receipts but must pay for each machine)	_____		
E) Bad Debt (Uncollectable debts as evidenced by entry within accounting book of business)	_____		
F) Goods Returns/Allowances (May deduct returns as evidenced in accounting records)	_____		
7.) Coin Operated Machines (\$10 per machine use)	_____		
8.) Street Vendors (\$50 per year or \$10 per day)	_____		
9.) Firework Sales (\$1,000)	_____		
V. BUSINESS APPORTIONMENT All licenses who business was not conducted entirely within City must complete.			
Apportionment Factors	Column A – City of Dayton	Column B – Everywhere	Column C = Divide A/B = C
1.) Payroll Factor (compensation paid or payable to employees)			%
2.) Sales Factor (gross receipts from sales, rents, work or services performed)			%
3. Total Percentages (add Lines 1 and 2 of Column C):			%
4. BUSINESS APPORTIONMENT (if your business had both a sales factor and a payroll factor, then divide line 3 by two (2). However, if the business had either a sales factor or a payroll factor, but not both, then enter the single factor percentage here and on Line 4 of Part II)			%

GROSS RECEIPTS TAX TABLE				
TOTAL GROSS RECEIPTS	AMOUNT OF TAX		TOTAL GROSS RECEIPTS	AMOUNT OF TAX
\$0-5,000	\$60.00		\$600,001-700,000	\$1,000.00
\$5,001-10,000	\$100.00		\$700,001-800,000	\$1,150.00
\$10,001-25,000	\$150.00		\$800,001-900,000	\$1,300.00
\$25,001-50,000	\$200.00		\$900,001-1,000,000	\$1,450.00
\$50,001-100,000	\$250.00		\$1,000,001-2,000,000	\$1,600.00
\$100,001-200,000	\$350.00		\$2,000,001-3,000,000	\$1,750.00
\$200,001-300,000	\$450.00		\$3,000,001-4,000,000	\$2,500.00
\$300,001-400,000	\$550.00		\$4,000,001-5,000,000	\$3,500.00
\$400,001-500,000	\$700.00		\$5,000,001-10,000,000	\$4,500.00
\$500,001-600,000	\$850.00		\$10,000,001 and above	\$6,000.00