



City of Dayton, Kentucky

For Official Use Only:

Tax Documents Received

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.

ALL APPLICATIONS RECEIVED WITHOUT FEDERAL TAX DOCUMENTS WILL BE CONSIDERED DELINQUENT AND SUBJECT TO PENALTIES AND INTEREST UNTIL TAX DOCUMENTS ARE SUBMITTED.

I. BUSINESS INFORMATION			
Name of Business:			
Business Address:			
Employer ID # (EIN or SSN):		Business Telephone #:	
Date Taxable Year Ended:		Email Address:	
Type of Business:	[] Corporation [] LLC [] Partnership [] 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