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|  | City of Dayton, Kentucky  514 Sixth Avenue, Dayton, Kentucky 41074  Phone (859) 491-1600 Fax: (859) 491-3538  Website: www.DaytonKY.com |

Business License Return Form 2018

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

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| 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: | | |  | | | | | | |
| \_\_\_\_ A) BUSINESS LICENSE (Complete All Questions)  \_\_\_\_ B) If business entity is exempt from paying the occupational fee, state why: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_ C) If business discontinued within City, state date of closure and why: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |
| II. OCCUPATIONAL FEE AND LICENSE RENEWAL FEE COMPUTATION | | | | | | | | | |
| 1.) Gross Receipts (Gross Receipts minus deductions listed below): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **2.) Total Deductions: (See Attached information on Page 3 for definitions)**  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) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  3.) Gross Receipts after Deductions(subtract A-F) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  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.) Coin Operated Machines($10 per machine use) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  8.) Street Vendors ($50 per year or $10 per day) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  9.) Firework Sales ($1,000) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  10.) Penalty @ 5% per month (minimum $25; maximum 25%) (if applicable): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  11.) Interest @ 1% per month thereof from Due Date (if applicable): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  12.) Total Occupational Fee Due (add lines 6-11) (if applicable): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |
| III. 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) | | | | | | | | | % |
| IV. ACKNOWLEDGEMENT & SIGNATURE: | | | | | | | | | |
| \*IMPORTANT\* Attached Federal Return forms including but not limited to Form Schedule C and E.  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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |

OCCUPATIONAL LICENSE TAX TABLE:

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| --- | --- | --- | --- | --- | --- | --- |
| **GROSS RECEIPTS TAX TABLE** | | | | | | |
| **TOTAL GROSS RECEIPTS** | | **AMOUNT OF TAX** |  | **TOTAL GROSS RECEIPTS** | **AMOUNT OF TAX** | |
| 0-500 | | 25.00 |  | 500,001 – 600,000 | 810.00 | |
| 501 - 5,000 | | 70.00 | 600,001 – 700,000 | 945.00 | |
| 5,001 - 10,000 | | 100.00 | 700,001 – 800,000 | 1,080.00 | |
| 10,001 - 25,000 | | 140.00 | 800,001 – 900,000 | 1,220.00 | |
| 25,001 - 50,000 | | 170.00 | 900,001 – 1,000,000 | 1,350.00 | |
| 50,001 -100,000 | | 200.00 | 1,000,001 – 2,000,000 | 1,490.00 | |
| 100,001 - 200,000 | | 270.00 | 2,000,001 – 3,000,000 | 1,620.00 | |
| 200,001 – 300,000 | | 400.00 | 3,000,001 – 4,000,000 | 1,750.00 | |
| 300,001 – 400,000 | | 540.00 | 4,000,001 – 5,000,000 | 1,890.00 | |
| 400,001 – 500,000 | | 680.00 | 5,000,001 – and over | 2,030.00 | |
|  | | Business Returns – Additional Information  Due by April 15th or by the 15th Day of the 4th Month Following the Close of the Taxable Year. | | | | |

The occupational tax and business license fees are imposed for the privilege of engaging in any business, profession, occupation, or trade within the City of Dayton regardless of the legal residence of the party so engaged.

The City of Dayton Business Return is for taxpayers who are making sales, performing work or services, owning and operating rental real estate, or otherwise conducting a business, trade, occupation or profession in the City of Dayton file and remit occupational taxes and business license fees.

**Who Must File:** Corporations, partnerships, sole proprietorships, estates, and trusts, or other businesses engaged in an occupation, trade, or profession with a business nexus in the City of Dayton, Kentucky.

**“Gross receipts”** means all revenues or proceeds derived from the sale, lease, or rental of goods, services, or property by a business entity reduced by the following: **(a)** sales and excise taxes paid (tax computed on basis of sale price of goods); and (**b)** returns and allowances (deduction for property sold and returned).

**Sales/ Excise Taxes:** There may be deducted from gross receipts, the amount of any sales, use or excise tax of Kentucky, or a federal excise tax, computed on the basis of the sales prices of commodities sold by a taxpayer.

**Alcohol Sales:** There may be deducted from gross receipts, the amount of gross receipts from the sale of alcoholic beverages licensed under other ordinances of the city and laws of Kentucky,

**Insurance Premiums:** There may be deducted from gross receipts, the amount of insurance premiums actually paid by an insurance agent directly to companies providing such insurance coverage.

**Coin-Operated Amusement and Vending Machines**: There may be deducted from gross receipts, the amount of gross receipts from coin- operated machines amusement and vending machines. However, there shall be an occupational license fee of $10.00 paid for each machine in use.

**Bad Debt:** There may be deducted from "gross receipts" the amount, which the taxpayer has declared to be uncollectable as a bad debt and has so evidenced by an entry within the accounting books of that business. The determination as to the validity of a bad debt in so far as this subsection is concerned, will be made pursuant to the U. S. Internal Revenue Code. Any subsequent collection of a previously deducted bad debt will be includable as gross receipts in the year of collections as set forth in the U. S. Internal Revenue Code;

**Good Returned/ Allowances:** There may be deducted from “gross receipts" the amount of returns and/or allowances which the taxpayer has made during the taxable year and has so evidenced by an entry within the accounting books of that business.

**Failure to File Penalty:** There is a five percent (5%) penalty per month or fraction of a month (minimum of $25) to a maximum of twenty-five percent (25%) for failure to file a tax return by the regular or extended date.

**Failure to Pay Penalty:** There is a five percent (5%) penalty per month or fraction of a month (minimum of $25) to a maximum of twenty-five percent (25%) for failure to pay or late payment of occupational tax if no extension was filed.

**Interest:** Interest is computed at twelve percent (12%) per annum from the original due date until the date of payment.

**Extensions:** May be granted, please call the Clerk’s office for additional information.

**Two (2) Year Statute of Limitations for Refunds:** Refund requests must be submitted within two (2) years from the date the overpayment was made.

**County Occupational License Taxes and Fees:** Payment of City taxes in no way waives any responsibility of the taxpayer of their responsibility of paying respective County, State or Federal Taxes. Similarly, payment of Federal, State and/or County taxes does not waive Taxpayer’s responsibility to submit City of Dayton Business Returns and make payment of taxes owed.