

GARRARD COUNTY ANNUAL LICENSE FEE RETURN

This return is due on or before April 15, for the Calendar Year or within 105 days of the end of your Fiscal Year.

Mail this form along with tax return to P.O. BOX 595 LANCASTER KY 40444

Name and Address of Business or Licensee	Account No.	Calendar or Fiscal Year Ended 12-31-2017
MAKE CHECK PAYABLE TO GARRARD COUNTY FISCAL COURT		

Final Return (check only to close account) Operations ceased:

No Activity (check box if there was no activity)

All Licensees Must Answer Questions Below:

- A. Principal business activity _____
- B. What is your Social Security # or Federal Id # _____
- C. Home Phone _____ Business Phone _____
- D. During the past year did Federal Authorities change or proposes to change net income reported for that year or any prior year
Yes No (if yes which year was adjusted?) _____ (Attach statement of changes)
- E. Principal Corporation Administrative Officer's Name _____
Address _____ SSN# _____
- F. Was there a change in ownership in the past year? Date of change _____ Name and address of new owner: _____

Did you make payments in the sum of \$600.00 or more to any individual for services rendered in Garrard County? (other than employee)
YES NO
If yes, you are required to file form 1099-

For employees who do not have occupational taxes withheld and choose to file annually please use 1% for calculating your gross withholdings

- | | | |
|---|-----|-------|
| 1. Net profit per Federal returns (If paying on less than 100% of Net Profit, <i>See Section B</i>) | 1. | _____ |
| 2. Business Apportionment _____ SEE SECTION B | 2. | _____ |
| 3. Taxable Net Profit (Line 1 x Line 2) | 3. | _____ |
| 4. Occupational License Fee (Line 3 x 1.50%) <u>if less than \$25.00 enter \$25.00</u> | 4. | _____ |
| 5. Less Estimated Payments and Credits | 5. | _____ |
| 6. Balance Due | 6. | _____ |
| 7. Penalty @ 5% per month (or portion thereof, not to exceed 25%) <u>Minimum \$25 .00</u> | 7. | _____ |
| 8. Interest @ 1% per month from Due Date | 8. | _____ |
| 9. <u>UNPAID EMPLOYEE WITHHOLDINGS</u> | 9. | _____ |
| 10. TOTAL AMOUNT DUE | 10. | _____ |
| 11. Overpayment Claimed (if line 6 exceeds line 5) <u>Please send written request for refund</u>
Credit to next year estimated payment yes no | 11. | _____ |

WORK SHEET

Complete this allocation column and attach copies of all federal schedules with it if a loss was incurred

	Individual	Partnership	Corporation
1) Non-employee compensation reported as "other income" on Federal 1040 (attach Page 1 Form 1040 and Form 1099 if applicable)			
2) Net Profit per each Federal Schedule C, E and/or F (if reporting more than one schedule, losses incurred on any schedule cannot be netted against the other schedules.)			
3) Capital gain from Federal form 4797 or Federal Form 6252 reported on Schedule D of Form 1040 (attach Form 4797, Pages 1 and 2 or Form 6252)			
4) Ordinary gain (or loss) on the sale of property used as a trade or business per Federal Form 4797 (Attach Form 4797, pages 1 and 2)			
5) Ordinary income (or loss) per Federal Form 1065 (Attach Form 1065, Pages 1,2, and 3, Schedule of Other Deductions, and Rental Schedule(s), if applicable)			
6) Taxable income (or loss) per Federal Form 1120 or 1120A or Ordinary Income (or loss) per Federal Form 1120S (Attach Form 1120 or 1120A, Pages 1 and 2, or 1120S, Pages 1,2, and 3, Schedule of other Deductions, and Rental Schedule(s), if applicable)			
7) State income taxes and occupational license taxes based upon income deducted on the Federal Schedule C, E, F or Form 1065, 1120, 1120A, or 1120S			
8) Additions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)			
9) Net operating loss deducted on Form 1120			
10) Total income--Add Line 1 through Line 9			
11) Subtractions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)			
12) Alcoholic Beverage Sales Deduction			
13) Other Adjustments (Attach Schedule)			
14) Professional Expenses not reimbursed by the Partnership (Attach Schedule of Expenses)			
15) Total Deductions--Add Line 11 through Line 14			
16) Adjusted Net Profit--Subtract Line 15 from Line 10. Enter here and on Line 1 on the Front Page.			

SECTION B

BUSINESS ALLOCATION PERCENTAGE FACTORS

	COL. A Garrard County	COL. B Total Everywhere	COL. C A / B=C
A. Gross income (if not applicable write n/a in column C)	\$ _____	\$ _____	\$ _____ %
B. Total wages & other compensation (if not applicable write n/a column C)	\$ _____	\$ _____	\$ _____ %
C. Total percents (line A plus line B)			_____ %
D. Average percentage (line C divided by number of applicable percents) if only one of the factors on line A & B, enter % from line C here. Enter on line # 2			_____ %

NOTE: ALL PERCENTAGES IN COLUM C SHOULD BE CARRIED OUT FIVE (5) DICIMAL PLACES

I here by certify that the statements made

Signed _____ Please Print Name _____

Date _____ Official Title _____

**SECTION C
ALCOHOLIC BEVERAGE DEDUCTION**

FOLLOW INSTRUCTION BELOW FOR COMPUTING THE ALCOHOLIC BEVERAGE DEDUCTION AND ATTACH COMPUTATION SHEET TO TAX FORM. KENTUCKY ALCOHOLIC BEVERAGE SALES DIVIDED BY TOTAL SALES EQUALS THE ALCOHOLIC BEVERAGE PERCENTAGE. A DEDUCTION MAY BE TAKEN ONLY IF THE BUSINESS ENGAGED IN THE SELLING OF ALCOHOLIC BEVERAGES HAD A PROFIT.

INDIVIDUALS: MULTIPLY THE ALCOHOLIC BEVERAGE PERCENTAGE BY THE NET PROFIT OF THE BUSINESS ENGAGED IN THE SALE OF ALCOHOLIC BEVERAGES REPORTED ON LINE 2 OF WORKSHEET

PARTNERS: MULTIPLY THE ALCOHOLIC BEVERAGE PERCENTAGE BY LINE 10, MINUS THE SUM OF LINES 11,13,AND 14

CORPORATIONS: MULTIPLY THE ALCOHOLIC BEVERAGE PERCENTAGE BY LINE 10 MINUS THE SUM OF LINES 11,13, AND 14