

**CITY OF HAZARD  
OCCUPATIONAL LICENSE FEE RETURN**

20

FEDERAL ID #

OR  
FISCAL YEAR ENDED

| MO. | DAY | YR. |
|-----|-----|-----|
|     |     |     |

HAZARD LICENSE #

|  |  |
|--|--|
| <p>1. Nature of Business _____</p> <p>2. If Organization was Discontinued, state when<br/> <input type="checkbox"/> Dissolution _____ or Sale _____<br/>                 If by Sale, give Name and Address of Successor _____</p> <p>3. Did you have any employees in the current year? _____</p> <p>4. Has Hazard License Fee Been Withheld from all Subject Employees, Employees, and Remitted Quarterly in accordance with the Regulations?<br/> <input type="checkbox"/> Yes _____ <input type="checkbox"/> No, if answer is "No" explain: _____</p> | <p>5. Check which:<br/> <input type="checkbox"/> Corporation _____ <input type="checkbox"/> Partnership _____<br/> <input type="checkbox"/> Individual Owner _____ <input type="checkbox"/> Fiduciary _____<br/> <input type="checkbox"/> Other _____</p> <p>6. Basis on which this Return is Prepared -<br/> <input type="checkbox"/> Cash _____ <input type="checkbox"/> Accrual _____</p> <p>7. Have Federal Authorities changed the Net Income as originally reported for any prior year?<br/> <input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____<br/>                 If answer is "Yes" attach Schedule of Changes for each year.</p> <p>8. List additional Place of Business if included in this return _____</p> |
|--|--|

**SCHEDULE A**

|  |      |      |      |      |  |       |
|--|------|------|------|------|--|-------|
| 1. Total Income per Federal Return Form  | 1040 | 1041 | 1065 | 1120 |  | \$    |
| 2. Total deductions per Federal Return Form  |      |      |      |      |  |       |
| 3. Net Income per Federal Return   |      |      |      |      |  |       |
| 4. Add Items not deductible (Schedule B)   |      |      |      |      |  |       |
| 5. Total (Line 3 plus Line 4)  |      |      |      |      |  |       |
| 6. Deduct Item not Subject (Schedule B)  |      |      |      |      |  |       |
| 7. ADJUSTED NET INCOME (Line 5 less Line 6)  |      |      |      |      |  | \$    |
| 8. Enter here Average Percentage allocable to Hazard (Schedule C, Line 4)  |      |      |      |      |  | %     |
| 9. Net Profit subject to Hazard License Fee (Line 7 X Line 8)  |      |      |      |      |  |       |
| 10. Hazard license fee due, 1.25% (.0125) of amount on Line 9 up to \$60,000 plus .50% (.005) of amount on Line 9 above \$60,000 |      |      |      |      |  |       |
| 11. Minimum license fee (Including loss returns)   |      |      |      |      |  | 50.00 |
| 12. Enter greater of Line 10 or Line 11  |      |      |      |      |  |       |
| 13. Add: Interest - 1/2 of 1% per month or portion of month (.005)   |      |      |      |      |  |       |
| 14. Add: Penalty - 10% of license fee  |      |      |      |      |  |       |
| 15. Less: Credits _____ Estimates _____  |      |      |      |      |  |       |
| 16. BALANCE DUE (Sum of Lines 12 through 15) PAY THIS AMOUNT   |      |      |      |      |  | \$    |

**SCHEDULE B**

**NOTE: ADD AND/OR DEDUCT ONLY ITEMS WHICH ARE INCLUDED IN CALCULATING NET INCOME PER FEDERAL RETURN**

|   |    |   |    |
|---|----|---|----|
| A. State or Local taxes based on Income | \$ | H. Interest on Corporate Bonds            | \$ |
| B. License Fee Under this Ordinance     |    | I. Interest on U.S. Government Securities |    |
| C. Capital Loss                         |    | J. Royalties on Patents, Copyrights       |    |
| D. Net Operating Loss Deduction         |    | K. Dividends                              |    |
| E. Partner's Salaries (attach schedule) |    | L. Capital Gain                           |    |
| F. Other Items (list)                   |    | M. Other Items (list)                     |    |
| G. TOTAL ADDITIONS (enter on Line 4)    | \$ | N. TOTAL DEDUCTIONS (enter on Line 6)     | \$ |

**SCHEDULE C**

**Business Allocation Percentage - Divide (Col A by Col B to obtain decimal. Carry out at least 6 places.)**

|  | COL A<br>CITY OF HAZARD | COL B<br>TOTAL FACTOR | COL C<br>PERCENTAGE |
|--|-------------------------|-----------------------|---------------------|
| 1. BUSINESS RECEIPTS/SALES                                       |                         |                       | %                   |
| 2. TOTAL WAGES, SALARIES AND OTHER PERSONAL SERVICE COMPENSATION |                         |                       | %                   |
| 3. TOTAL PERCENTS  |                         |                       | %                   |
| 4. AVERAGE PERCENTAGE (Line 3 Divided by number of percents)     |                         | Enter on Line 8       | %                   |

I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

**RETURN MUST BE SIGNED**

|  |      |                       |      |
|--|------|-----------------------|------|
| Signature of Individual Preparing Return | Date | Signature of Taxpayer | Date |
|--|------|-----------------------|------|

**MAKE CHECK PAYABLE TO OCCUPATIONAL TAX ADMINISTRATOR, CITY OF HAZARD, KENTUCKY**

Mail To: City of Hazard  
 License Fee Division  
 P.O. Box 420  
 Hazard, Kentucky 41702-0420