

**What is the purpose of this form?**

*The purpose of the Occupational License Tax Division is to collect for the City of Scottsville and the County of Allen as required by ordinance, which includes Payroll Tax (1%) and Net Profits Tax (1%).*

**Who needs to register?**

*Every person or business who renders services to another for compensation. Includes any of the following: Individual, Partnership, Corporation, S Corporation, Farm, Fiduciary, Religious/Non-Profit, and Proprietorship endeavors.*

**What if an employee or employer does not live in Allen County?**

*The license fee is imposed on compensation earned for work performed within Allen County, not location of residence.*

**Why must an employer withhold the fee?**

*Every employer (whether for profit or not for profit) who pays wages, salaries, commissions, tips, or other taxable compensation to an employee for work performed within Scottsville or Allen County is required to withhold and remit to Occupational Tax Office.*

**Net Profits**

*Net Profit fees are collected from the net profits of all business ventures in Allen County at a rate of 1%. Businesses, both public and private, farms and farming operations, lessors of any rental property (all residential and commercial) and independent contractors are all examples.*

*The Net Profit fees are collected annually and based on Federal Tax Returns and due by April 15th or 105 days after Fiscal Year end. No company that pays a franchise tax to the county shall be required to pay a license fee on net profits.*

**OCCUPATIONAL TAX OFFICE**

*Please make all checks payable to Allen County Treasurer.*

**Aylee Lovett**  
Phone: 270-237-3631  
Fax: 270-237-9155

**Office Location:**  
201 West Main  
Scottsville, KY 42164

**Office Hours**  
Monday - Friday  
8:00-4:30

**Mailing Address:**  
Post Office Box 115  
Scottsville, KY 42164



OCCUPATIONAL LICENSE ANNUAL NET PROFITS TAX RETURN FORM

FROM BUSINESS, PROFESSION, OR OTHER ACTIVITY WITHIN ALLEN COUNTY, KENTUCKY CONDUCTED BY CORPORATIONS, PARTNERSHIPS, INDIVIDUALS, AND FIDUCIARIES OF ESTATES AND TRUSTS (RESIDENT OR NON-RESIDENT)

CALENDAR YEAR ENDING DEC. 31, 20\_\_ OR FISCAL YEAR ENDING \_\_ / \_\_ / \_\_

Business Name: Federal Tax ID#: Address: Nature of Business: Attach one copy of applicable FEDERAL FORMS AND indicate below which form(s) are attached: 1040 Sch C, 1040 Sch 4, 1065, 1120 S, 720 S, 765, 1040 Sch E, 1041, 1120, 720, 741, Other (describe)

- Answer all questions fully: 1. Did you have employees in Allen County during the year? 2. Has Allen County Payroll Tax been withheld from taxable payroll and remitted quarterly in accordance with the regulations? 3. Check one: Corporation, Sub-Chapter S, Partnership, Individual Owner, Fiduciary, Other (describe) 4. Basis on which this return is prepared: Cash, Accrual 5. Have federal authorities changed the net income as ordinarily reported in any prior year? No, Yes (attach schedule of changes for each year)

SCHEDULE A

Table with 2 columns: Description and Amount. Rows include: 1. Net Business Income per Federal Return, 2. ADD Items Not Deductable (Line G, Schedule B), 3. Total (Line 1 plus Line 2), 4. DEDUCT Items Not Subject (Line N, Schedule B), 5. Adjusted Business Income (Line 3 less Line 4), 6. If Schedule C (Line 4) is used enter here AVERAGE PERCENTAGE, 7. NET PROFITS Subject to Allen County License Fee (Line 5 times Line 6), 8. Allen County License Fee at 1% (0.01) of Amount on Line 7, 9. Interest 12% (0.12) per Year, 10. Penalty 10% (0.10) per Year, 11. TOTAL (Lines 8+9+10), 12. Less Credits | INITIAL ESTIMATE, 13. BALANCE DUE | PAY THIS AMOUNT, 14. Overpayment Refund.

SCHEDULE B

NOTE: ADD OR DEDUCT ONLY THOSE ITEMS WHICH ARE INCLUDED IN CALCULATING NET INCOME.

ITEMS NOT DEDUCTIBLE - ADD

Table with 2 columns: Description and Amount. Rows include: A. Federal or Local taxes based on income, B. License Fee under this Ordinance, C. Ordinary Gain, D. Net Operating Loss Deduction, E. Partner's Salaries (attach schedule), F. Other items (list), G. TOTAL ADDITIONS (enter on Line 2).

ITEMS NOT SUBJECT - DEDUCT

Table with 2 columns: Description and Amount. Rows include: H. Interest on Corporate Bonds, I. Interest on Government Securities, J. Royalties on Patents, Copyrights, K. Dividends, L. Ordinary Loss, M. Other (attach schedule), N. TOTAL DEDUCTIONS (enter on Line 4).

SCHEDULE C

BUSINESS ALLOCATION PERCENTAGE | DIVIDE (COL A) BY (COL B) TO OBTAIN DECIMAL. CARRY OUT AT LEAST 6 PLACES

ALLOCATION FACTORS

Table with 4 columns: Description, Column A (Allen County), Column B (Total Everywhere), Column C (Percentage A/B). Rows include: 1. Total Net Business Profits per Federal return, 2. Total Wages, Salaries, and Other Personal Compensation Paid to Employees, 3. TOTAL PERCENTS (add Lines 1 and 2), 4. AVERAGE PERCENTAGE (Line 3 divided by Line 2).

Prepared by:

Certificate:

I HEREBY CERTIFY That the statements made herein and any supporting schedule or exhibit are true, correct, and complete.

THIS RETURN MUST BE FILED WITH FULL PAYMENT OF THE FEE ON OR BEFORE APRIL 18 OF EACH YEAR, OR WITHIN 108 DAYS OF THE CLOSE OF YOUR FISCAL YEAR. WITH THE TREASURER OF ALLEN COUNTY P. O. BOX 193, SCOTTSVILLE, KY 42164. RETURN EVEN IF NOT KNOWN WITH COPY OF EXTENSION.