PIKE COUNTY OCCUPATIONAL TAX OFFICE
NET PROFITS LICENSE FEE RETURN

Name and Address of Business

Phone Number

INDICATE ANY NAME OR ADDRESS CHANGE ABOVE

ACCOUNT NO.

OFFICE HOURS:
8:00 - 4:30
MON - FRI

TELEPHONE
(606) 432-6289

CALENDAR/FISCAL YEAR ENDED

MONTH	DAY	YEAR

DUE DATE

Attach a copy of Federal Tax Return used as a basis of License Fee (Schedule A-Line 1)

Federal ID No.

QUESTIONS (ANSWER IN FULL)

1. Nature of Business _____
2. Date Business Started in Pike County _____
3. If Business was Discontinued, State When _____

Dissolution ☐ or Sale ☐ If by sale, give Name and Address of successor

4. Did you have employees in Pike County? ☐ Yes ☐ No
5. Basis upon which tax return is prepared ☐ Cash ☐ Accrual
6. Business Type: ☐ C-Corp ☐ S-Corp ☐ Partnership ☐ Sole-Prop. ☐ Fiduciary ☐ Other (Specify) _____
7. Has the IRS changed the Net Income as originally reported for any prior year? ☐ No ☐ Yes (Attach Schedule of Changes for each year)

SCHEDULE A

FOR OFFICIAL USE ONLY

Rec'd _____

Ck. No. _____

Amount _____

Posted _____

By _____

Make checks payable and mail to:

Pike County Occupational Tax
PO BOX 1319
Pikeville, KY 41502

Phone Number: (606) 432-6289

1. NET Business income per Federal Tax Return		
2. ADD Items not Deductible (Line F, Schedule B Below)		
3. TOTAL (Line1 Plus Line 2)		
4. DEDUCT Items not subject (Line J, Schedule B)		
5. ADJUSTED NET BUSINESS INCOME (Line 3 less Line 4)		
6. If Sch. C (line4) is used enter here AVERAGE PERCENTAGE		
7. NET PROFITS subject to License Fee (Line 5 x Line 6		
8. Prior year adjustments		
9. ADJUSTED NET PROFITS (Line 7 less Line 8) If less than "0" enter "NONE"		
10. License Fee - 1.0000% of line 9		
11. Interest - 12.00 % per month or protion of month.		
12. Penalty - 5.00 % per month or protion of month.		
13. Total (Lines 10+11+12)		
14. Less Credits - ( ) ESTIMATE ( ) OTHER		
15. BALANCE DUE (Line 13 less Line 14) pay this amount		
16. If estimate overpaid Indicate ( ) Refund or ( ) Credit		

SCHEDULE B

NOTE: ADD AND OR DEDUCT ONLY THOSE ITEMS WHICH ARE INCLUDED IN CALCULATING 1 INCOME PER FEDERAL RETURN

ITEMS NOT DEDUCTIBLE - ADD		ITEMS NOT SUBJECT - DEDUCT	
A. State or Local taxes based on income		G. Interest	
B. Capital Gain (50) subject		H. Royalties on Patents, Copyrights	
C. Net operating Loss Deduction		I. Dividends	
D. TOTAL ADDITIONS (enter on line 4)		J. Capital Loss (50% deductible)	
E. TOTAL ADDITIONS (enter on line 4)		K. Other (attach schedule)	
F. TOTAL ADDITIONS (enter on line 4)		L. TOTAL DEDUCTIONS (enter on line 6)	

SCHEDULE C

Business Allocation percentage-Divide (Col. B) to obtain decimal Carry out at least 6 places.

ALLOCATON FACTORS			
1. Total Gross Business Receipts (see reverse side)			
2. Total Wages, Salaries and Other Personal Service Compensation Paid to Employee			
3. TOTAL PERCENTS			
4. AVERAGE PERCENTAGE (Line 3 divided by number of percents) Enter of line 8			

I hereby certify that the information, schedules, statements and exhibits filed herewith are true and correct.

Signed _____ Title _____ Date _____

THIS RETURN IS DUE ON OR BEFORE APRIL 15, FOR THE CALENDAR YEAR OR WITHIN 105 DAYS OF THE END OF YOUR FISCAL YEAR

PCNP Rev. 10/14/2015