

HART COUNTY, KY - OCCUPATIONAL LICENSE TAX
Net Profits License Fee Return

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

CALENDAR YEAR ENDED
 DECEMBER 31, 2015

Or

Fiscal Year Indicated **Below:**

ATTACH one copy of applicable FEDERAL FORM OR SCHEDULE
 and indicate below which form is attached.

1040 Sch C 1041
 1040 Sch E 1065
 1040 Sch F 1120/1120S
 _____4835 _____ Other Earned Income (describe)

Business Type: Sole Proprietorships

QUESTIONS (ANSWER FULLY)

1. Nature of Business: _____
2. Date Business started in Hart County: _____
3. If Organization was Discontinued, State When Dissolution
 or Sale _____ If By Sale, Give Name and Address of Successor: _____
4. Did you have employees in Hart County during year? Yes ___ No ___
5. Has Hart County License fee been withheld from all subject Employees, and Remitted Quarterly in Accordance with the Regulations?
 Yes ___ No If "NO" Explain: _____
6. If labor is claimed as a deduction, please attach a list of names, address, and amount paid for each recipient. _____
7. Check Which: ___ Corporation ___ Sub-Chapter S ___ Partnership ___ Individual Owner ___ Fiduciary ___ Other
 (if other explain) _____
8. Basis on which this Return is Prepared - Cash ___ Accrual ___
9. Have Federal Authorities Changed the Net Income as Originally Reported for Any Prior Year? Yes ___ No. If answer is
 "Yes" Attach Schedule of Changes for Each Year.

SC 1; DULEA _____

- Total Gross Receipts per Federal Return, Form _____
2. Total Business Deductions per Federal Return
3. Net Business Income per Federal Return
4. ADD Items not deductible (Line G, Schedule B, reverse side)
5. Total (Line 3 plus Line 4)
6. DEDUCT items not subject (Line N, Schedule B, reverse side)
7. ADJUSTED NET BUSINESS INCOME (Line 5 less line 6)
8. If Sch. C (Line 4) is used enter here AVERAGE
- 9.

(1) ::===== --(O ffi i ca l U se O nl y) _
 (2) _____
 (3) _____
 (4) _____
 (5) ::===== }
 (6) ::===== }
 (7) =====; }
 (8) _____ }
 (9) _____ }
 NET PROFITS Subject to Hart County License Fee (Line 7 x Line 8)

Hart County
 Account Number

10. Hart County License Fee at 8 % of amount of Line 9 (Maximum \$2000.00) (10) _____
11. Interest - 1% per month or portion of a month (11) _____
12. Penalty- 5% per month or portion of a month, not to exceed 25%, minimum \$25.00 <1>2 _____
13. Total (Line 10+11+12) (13) _____
14. Less credits - INITIAL ESTIMATE (14) _____
15. BALANCE DUE.. PAY THIS AMOUNT (15) _____
16. Overpayment Refund ___ or Apply to Next Year-. (16) _____

Prepared By: _____ Address: _____

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

Signature of License Fee Payer: _____ Date: _____

NET PROFIT LICENSE FEE RETURN INSTRUCTIONS

GENERAL - In the case of an individual, partnership, association, corporation, fiduciary or other entity engaged in the conduct or operation of any business professional or enterprise, there is imposed an annual license fee being .8% (.008) percent of the net profits of such business, profession or other enterprise if and to the extent of business conducted in or derived from activity in the county limits. In the event of a net loss, no tax is due; however, a return must be filed along with a copy of your applicable federal schedule showing the loss.

WHO SHOULD FILE - Every person or business entity engaged in any business for profit and any person that is required to make a filing with the IRS or the Kentucky Revenue Cabinet shall be required to file a Net Profit License Fee Return with the Hart County Occupational Tax Administrator.

WHEN TO FILE -The Net Profit License Fee Return must be filed on or before April 15 if licensee is on a calendar year. Fiscal year returns are due 105 days after the Federal Tax Year end. If due date falls on Saturday, Sunday or Legal holiday the return may be filed on the next succeeding day. All returns must be post-marked by the due date to avoid late fees.

EXTENSION REQUESTS - If an extension of time for filing is necessary, a copy of your federal extension must be submitted on or before the due date of the return.

INTEREST & PENALTIES - Interest is 1% per month or portion of a month beginning the first day after the original due date to the date the return is filed. All License Fees remaining unpaid after the original due date will be subject to (5) percent penalty per month or portion of a month of the unpaid license fees. Penalty cannot be less than \$25.00, but cannot be more than 25% of the total tax due. All returns must be post marked by the due date to avoid late fees.

REFUNDS - Where there has been an over-payment of tax, a refund or credit shall be made to the taxpayer to the extent of over-payment only if a written application for refund is received by the county from the taxpayer within (2) years from the date over-payment was made.

SCHEDULES

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

ITEMS NOT DEDUCTIBLE - ADD	ITEMS NOT SUBJECT - DEDUCT
A. Federal or Local taxes based on income <u> </u> B License Fee under this Ordinance <u> </u>	H. Interest on Corporate Bonds <u> </u>
C. Ordinary Gain <u> </u>	I. Interest on U.S. Government Securities <u> </u>
D. Net Operating Loss Deduction <u> </u>	J. Royalties on Patents, Copyrights <u> </u>
E. Partners' Salaries (attach schedule) <u> </u>	K. Dividends <u> </u>
F. other items (list) <u> </u>	L. Ordinary Losses <u> </u>
G. TOTAL ADDITIONS (enter on Line 4) <u> </u>	M. Standard Deduction <u> </u> \$7,500.00
	N. TOTAL DEDUCTIONS (enter on Line 6) <u> </u>

SCHEDULE C APPORTIONMENT

All licensees whose business operations were not conducted entirely in the Tax Jurisdiction must complete this part, regardless of profit or loss.			DIVIDE
APPORTIONMENT FACTORS	COLUMN A Hart County	COLUMN B Total Everywhere	COLUMN C AIB:: C
1) SALES FACTOR Gross Receipts from Sales, Rents, Work or Services Performed			%
2) PAYROLL FACTOR Compensation Paid or Payable to Employees			%
3) TOTAL PERCENTAGES	(If your business had both a sales factor and a payroll factor, then divide line 3 by two. However, if the business had either a sales factor or a payroll factor, but not both, then enter the single factor percentage here and line 8 of front page).		%
4) BUSINESS APPORTIONMENT			%