

OCCUPATIONAL LICENSE RETURN

City of Louisville; Jefferson County, Kentucky; Mass Transit; School Boards
Website: Metrorevenue.org Email:taxhelp@revenue.org
DUE 15TH DAY OF THE 4TH MONTH FOLLOWING THE CLOSE OF THE FISCAL YEAR

☐ If name change only check box

FORM OL-3

FOR YEAR ENDING

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ACCOUNT NUMBER

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Change If Incorrect

☐ **FINAL RETURN** (Check only to close account.) Date 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 # (if any) _____ Spouse's Social Security # _____
- C. Your Federal Identification # (if any) _____ ☐ If New Number Check Box
- D. Home Phone _____ Business Phone _____
- E. During the past year did Federal Authorities change or propose to change net income reported for that year or any prior year?
☐ Yes ☐ No (if yes, which year was adjusted? _____) (Attach statement of changes)
- F. Principal Corporation Administrative Officer
Address _____ SSN# _____
- G. Did you file a consolidated return? ☐ (If yes, see instructions)
- H. 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 Jefferson County? (other than an employee)

☐ Yes ☐ No

If yes, you are required to file Form 1099-SF

ALL LICENSEES MUST COMPLETE THIS SECTION

25. Individuals, Partnerships, Corporations enter "Adjusted Net Profit" (from Line 20)				\$
	COLUMN A Louisville Computation	COLUMN B Jefferson County Computation	COLUMN C Mass Transit Computation	COLUMN D School Boards Computation
26. ENTER percentages from Line 24			ENTER ON LINE 27 below the sum of Louisville & Jefferson Co. Columns (Applies to everyone except Ministers & Domestic Employees)	ENTER ON LINE 27 below the sum of Louisville & Jefferson Co. Columns (Applies to all Partnerships, Corporations and Residents)
	%	%		
27. NET PROFITS ALLOCATION Line 26 x Line 25	\$	\$	\$	\$
28. ENTER TOTALS from Line 1e	\$	\$	\$	\$
29. ENTER TOTALS of amounts Line 27 & 28 (Not less than Line 28)	\$	\$	\$	\$
30. Occupational License Fees	@ 1.25%	@ 1.25%	@ 0.20%	@ 0.75%
31. TOTAL FEES DUE (Sum of Columns A, B, C & D Line 30) (IF LINE 31 IS GREATER THAN \$5,000.00 -- SEE EXHIBIT A OF SPECIFIC INSTRUCTIONS)				\$
32. ENTER ANY CREDIT DUE FROM PREPAYMENT OF TAX 1.		REFUND DUE 2.	CREDIT TO NEXT YEAR 3.	
33. BALANCE FEES DUE				\$
34. PENALTY AND INTEREST (See Instructions)				\$
35. AMOUNT TO BE PAID (Add Lines 33 & 34)				\$

RETURN MUST BE SIGNED -- I hereby certify, under penalty of perjury, that the statements made herein and in any supporting schedules are true, correct, and complete to the best of my knowledge.

PREPARER'S SIGNATURE _____ DATE _____

NAME _____ PHONE NUMBER _____

ADDRESS _____ SOCIAL SECURITY NUMBER _____

SIGNATURE OF LICENSEE _____ DATE _____

PRINT NAME _____ TITLE _____

Please write your account number on your check or money order.
The Louisville/Jefferson County Metro Revenue Commission and the Internal Revenue Service, pursuant to IRS Code Section 6103(d), have entered into a coordination of tax administration agreement which allows exchange of tax information between the two agencies.

MAKE ALL CHECKS PAYABLE AND MAIL TO: LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION, P.O. BOX 35410, LOUISVILLE, KENTUCKY 40232-5410.

Complete Only One Column (whichever is applicable)

1. Gross wages, salaries, tips, etc. Reported on the Federal Form W-2 from which no occupational taxes were withheld (a) \$ _____ plus deferred compensation from 401 (K), 403 (B) or 457 plans _____ less the related employee business expenses per Federal Form 2106 (b) \$ _____ equals _____
(Attach Form W-2 and Form 2106 or the complete Form 1040 PC)

INDIVIDUAL

1c) _____

(d)

COLUMN A Days Worked in City of Louisville	COLUMN B Days Worked in Jefferson County Outside Louisville	COLUMN C Days Worked Total Everywhere
_____	_____	_____

- (e) A ÷ C = _____ % x Line 1 c = _____ Enter on Line 28, Column A, C and D (if applicable, see General Instructions for non-residents).
B ÷ C = _____ % x Line 1 c = _____ Enter on Line 28, Column B, C and D (if applicable, see General Instructions for non-residents).

2. Non-employee compensation as reported on Form 1099-Misc reported as "other income" on Federal Form 1040 (Attach Page 1 of Form 1040 and Form 1099 or the complete Form 1040 PC)
3. Net profit or (loss) per Federal Schedule C of Form 1040 (Attach Schedule C, Pages 1 and 2, Schedule C-EZ, or the complete Form 1040 PC)
4. Capital gain from Federal Form 4797 or Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797, Pages 1 and 2 or Form 6252, or the complete Form 1040 PC)
5. Rental income or (loss) per Federal Schedule E of Form 1040 (See Instructions) (Attach Schedule E or the complete Form 1040 PC)
6. Net farm profit or (loss) per Federal Schedule F of Form 1040 (Attach Schedule F, pages 1 and 2, or the complete Form 1040 PC)
7. Ordinary gain or (loss) on the sale of property used in a trade or business per Federal Form 4797 (Attach Form 4797, Pages 1 and 2, or the complete Form 1040 PC)
8. 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)
9. Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S (Attach the Applicable 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)
10. State Income Taxes and Occupational License Fees deducted on the Federal Schedule C, E, F or Form 1065, 1120, 1120A or 1120S
11. Additions from Schedule K of Form 1065 or Form 1120S (See Instructions) (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s) if applicable)
12. Net Operating Loss deducted on Form 1120
13. Total Income (Add Lines 2 through Line 12)
14. Subtractions from Schedule K of Form 1065 or Form 1120S (See Instructions) (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s) if applicable)
15. Alcoholic Beverage Sales Deduction (Attach Computation Sheet) (See Instructions)
16. Other Adjustments - (See Instructions) (Attach Schedule)
17. Non Taxable Income - (See Instructions) (Attach Schedule)
18. Professional Expenses not reimbursed by the Partnership (Attach Schedule of Expenses)
19. Total Deductions (Add Lines 14 through Line 18 inclusive)
20. "Adjusted Net Profit" (Subtract Line 19 from Line 13)

2) _____

3) _____

4) _____

5) _____

6) _____

7) _____

10) _____

13) _____

15) _____

16) _____

19) _____

20) _____

PARTNERSHIP

CORPORATION

8) _____

9) _____

10) _____

10) _____

11) _____

11) _____

13) _____

13) _____

14) _____

14) _____

15) _____

15) _____

16) _____

16) _____

17) _____

17) _____

18) _____

19) _____

19) _____

20) _____

20) _____

**(ATTACH APPROPRIATE FEDERAL SCHEDULES)
COMPUTATION OF APPORTIONMENT PERCENTAGES**

All licensees whose business operations were not conducted entirely in the City of Louisville or Jefferson County outside the City of Louisville must complete this part, regardless of profit or loss.

DIVIDE ↓

DIVIDE ↓

APPORTIONMENT FACTORS	COLUMN A CITY OF LOUISVILLE	COLUMN B JEFFERSON COUNTY OUTSIDE LOUISVILLE	COLUMN C TOTAL EVERYWHERE	COLUMN D A ÷ C = D LOUISVILLE %	COLUMN E B ÷ C = E JEFFERSON COUNTY %
21. GROSS RECEIPTS from sales made and/or services rendered...					
	\$	\$	\$	%	%
22. TOTAL WAGES, SALARIES, and other compensation of all employees (See Instructions before completing)					
	\$	\$	\$	%	%
23. Total Percentages (Add the percentages computed on Lines 21 and 22 of Columns D and E, respectively).				%	%
24. AVERAGE PERCENTAGE If both entries on Lines 21 and 22, Column C, are greater than zero then divide entry on Line 23, Columns D and E, by 2. If Line 21, Column C is greater than zero or Line 22, Column C is greater than zero, but not both, the entry on Line 23, Columns D & E, should be transferred to Line 24, Columns D or E as applicable and Line 26, Columns A or B as applicable.				%	%

All Percentages in columns D and E should be carried out five (5) decimal places.