

City of Henderson/Henderson County Fiscal Court

FORM NP

Net Profit License Tax Return

|               |  |
|---------------|--|
| City Acct #   | <p style="text-align: center;"><b>Business Type</b></p> <input type="checkbox"/> Individual<br><input type="checkbox"/> Corporation<br><input type="checkbox"/> Partnership<br><input type="checkbox"/> LLC/Individual<br><input type="checkbox"/> LLC/Partnership<br><input type="checkbox"/> Other |
| Period Ending |  |

If mailing address to the left has changed, make any corrections below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_ Final Return. (Check only to inactivate the account if business activity has ceased in both jurisdictions. Question C. must be completed.)

\_\_\_\_ No activity in jurisdictions during tax year. Account will remain active. (Check only if no activity in both jurisdictions.)

A. Social Security # or Federal ID #: \_\_\_\_\_ B. Business telephone: \_\_\_\_\_

C. If business activity was discontinued within both jurisdictions during the year, give the date business was discontinued: \_\_\_\_\_. If business was sold, enter name and address of successor: \_\_\_\_\_

D. Did you have employees working in either jurisdiction during the year? \_\_\_\_ YES \_\_\_\_ NO

Make check payable and mail to:  
**Henderson Tax Administrator**  
**PO Box 671**  
**Henderson, KY 42419-0671**

**APPLICABLE FEDERAL FORM OR SCHEDULE(S) MUST BE ATTACHED**

Form 1099   Schedule E   Schedule F   Schedule K   Schedule C or CZ  
 Form 6252   Form 1065   Form 8825   Form 4797   Form 1120 or 1120S

**TAX COMPUTATION (See pages 3-6 of Instructions)**

1. Enter the Adjusted Net Profit from Page 2, Part 1, Line 17.
2. Enter the average allocation percentage from Page 2, Part II, Line 4.
3. Taxable Net Profit. Multiply Line 1 by Line 2.
4. Henderson County Exemption.
5. Adjusted Net Profit for Henderson County.
6. Occupational License Tax Rate. (**Henderson County Fiscal Filers, see Table A.**)
7. Total License Tax Due. City of Henderson: Multiply Line 3 by Line 6.  
     Henderson County: Multiply Line 5 by Line 6.
8. Minimum License Tax unless there was no activity in the jurisdiction.
9. Enter the larger amount from Line 7 or Line 8.  
     For Henderson County only, if Line 7 exceeds \$2,000, enter \$2,000.
10. Estimated payments or credits.
11. If Line 10 is larger than Line 9, difference is \_\_\_\_ Refund or \_\_\_\_ Credit.
12. If Line 9 is larger than Line 10, difference is License Tax Due.
13. Penalty: The greater of \$25 or 5% per calendar month or fraction thereof, 25% maximum.
14. Interest: 1% per calendar month or fraction thereof.
15. Total Amount Due. (Add Lines 12, 13, and 14.)
16. Total Payment Amount. (Add Line 15 Column A to Line 15 Column B.)

| City of Henderson | Henderson County |
|-------------------|------------------|
| COLUMN A          | COLUMN B         |
| 1)                | 1)               |
| 2)                | 2)               |
| 3)                | 3)               |
| 4)                | 4) - \$10,000    |
| 5)                | 5)               |
| 6) 1%             | 6) 1%            |
| 7)                | 7)               |
| 8) \$25           | 8) \$25          |
| 9)                | 9)               |
| 10)               | 10)              |
| 11)               | 11)              |
| 12)               | 12)              |
| 13)               | 13)              |
| 14)               | 14)              |
| 15)               | 15)              |
| 16)               | 16)              |

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

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Revised 12/31/2018

**PART I: COMPLETE ONLY ONE COLUMN AS APPLICABLE**

1. Non-employee compensation as reported on Form 1099-Misc reported as "other income" on Federal Form 1040. Attach Form 1099.
2. Net profit or (loss) per Federal Schedule C of Form 1040. Attach Schedule C or Schedule C-EZ.
3. 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.
4. Rental income or (loss) per Federal Schedule E of Form 1040. Attach Schedule E.
5. Net farm profit or (loss) per Federal Schedule F of Form 1040 or Form 4835. Attach Schedule F or Form 4835.
6. Ordinary gain or (loss on the sale of property used in a trade or business per Federal Form 4797. Attach Form 4797.
7. Ordinary income/loss on Federal Form 1065. Attach Form 1065, Pages 1, 2, 3, & 4, Schedule of Other Deductions, and Form 8825 Rental Income/Expense.
8. Taxable income/loss of Federal Form 1120 or Ordinary income/loss on Federal Form 1120S. Attach Form 1120, Pages 1 & 2, and Schedule of other Deductions OR Form 1120S, Pages 1, 2, & 3, Schedule of other Deductions, and Form 8825 Rental Income/Expense.
9. State Income Taxes and Occupational License Fees deducted on the Federal Schedule C, C-EZ, E, F or Form 4835, Form 1065, 1120, 1120A or 1120S.
10. Additions from Schedule K of Form 1065 or Form 1120S. Attach Schedule K of Form 1065 or 1120S and Form 8825 Rental Income/Expense.
11. Net Operating Loss deducted on Form 1120.
12. Total Income. Add Lines 1 through 11.
13. Subtractions from Schedule K of Form 1065 or Form 1120S. Attach Schedule K of Form 1065 or 1120S and Form 8825 Rental Income/Expense.
14. Alcoholic Beverage Sales Deduction from Part III Line 3 below.
15. Other Adjustments. Attach Schedule.
16. Total Deductions. Add Lines 13 through 15.
17. Adjusted Net Profit. Subtract Line 16 from Line 12.

|     | INDIVIDUAL | PARTNERSHIP | CORPORATION |
|-----|------------|-------------|-------------|
| 1)  |            |             |             |
| 2)  |            |             |             |
| 3)  |            |             |             |
| 4)  |            |             |             |
| 5)  |            |             |             |
| 6)  |            |             |             |
| 7)  |            |             |             |
| 8)  |            |             |             |
| 9)  |            |             |             |
| 10) |            |             |             |
| 11) |            |             |             |
| 12) |            |             |             |
| 13) |            |             |             |
| 14) |            |             |             |
| 15) |            |             |             |
| 16) |            |             |             |
| 17) |            |             |             |

**Part II: Apportionment Factors**

1. Sales Factors:
  - 1a. Sales/Gross Receipts within the Jurisdiction.
  - 1b. Total Sales/Gross Receipts everywhere.
  - 1c. Divide Line 1a by Line 1b. (Carry out five (5) decimal places.)
2. Payroll Factors:
  - 2a. Payroll within the Jurisdiction.
  - 2b. Total Payroll everywhere.
  - 2c. Divide Line 2a by Line 2b. (Carry out five (5) decimal places.)
3. Total Percentages. (add Line 1c + Line 2c.)
4. AVERAGE PERCENTAGE: If both Lines 1b and 2b are greater than zero, divide entry on Line 3 by 2. If either Line 1b or Line 2b is zero, enter amount from Line 3 here. (See instructions.) (Carry out five (5) decimal places.)

|    | COLUMN A          | COLUMN B         |
|----|-------------------|------------------|
|    | CITY OF HENDERSON | HENDERSON COUNTY |
| \$ |                   | \$               |
| \$ |                   | \$               |
|    | %                 | %                |
| \$ |                   | \$               |
| \$ |                   | \$               |
|    | %                 | %                |
|    | %                 | %                |
|    | %                 | %                |

**PART III:**

**Alcoholic Beverage Sales Deduction**

**(Complete only if applicable.)**

1. DIVIDE: Kentucky Alcoholic Beverage Sales by Total Sales \_\_\_\_\_ %
2. Enter "Total Income" from Line 12 of Part 1. \_\_\_\_\_
3. Alcoholic Beverage Sales Deduction  
(Multiply Line 1 by Line 2.) Enter here and on line 14 above. \_\_\_\_\_