

# 2024 WHITLEY COUNTY, KENTUCKY NET PROFITS LICENSE FEE RETURN

WCOCC TAX# FED ID# OR SSN# YEAR ENDED

**MAKE CHECKS PAYABLE TO:**

WHITLEY COUNTY OCCUPATIONAL TAX

**MAIL TO:**

WHITLEY COUNTY OCCUPATIONAL TAX OFFICE  
 P.O. BOX 268  
 WILLIAMSBURG, KY 40769  
 PHONE: (606) 539-0477 FAX: (606) 539-0478

- ADDRESS CORRECTION
- AMENDED RETURN
- FINAL RETURN

## SECTION A

1. NET PROFIT PER ATTACHED RETURN (SEE INSTRUCTIONS) \_\_\_\_\_
2. ADD Items not Deductible (LIST) \_\_\_\_\_  
 \_\_\_\_\_
3. DEDUCT Items not subject (LIST) \_\_\_\_\_  
 \_\_\_\_\_
4. TOTAL (LINE ONE PLUS LINE TWO LESS LINE THREE) \_\_\_\_\_
5. SECTION B LINE D, OR 100% \_\_\_\_\_ %
6. NET PROFIT AFTER ADJUSTMENTS (LINE 4 X LINE 5) \_\_\_\_\_
7. DEDUCTION FROM SECTION C \_\_\_\_\_
8. COUNTY NET PROFITS (LINE 6 LESS LINE 7) \_\_\_\_\_
9. WHITLEY COUNTY LICENSE FEE (LINE 8 X ONE PERCENT (1%)) \_\_\_\_\_
10. ESTIMATED PAYMENTS / CREDITS (see instructions for line 10 other credits) \_\_\_\_\_
11. BALANCE (LINE 9 LESS LINE 10) \_\_\_\_\_
12. PENALTY - (see instructions) \_\_\_\_\_
- DATE EXTENTION FILED \_\_\_\_\_
13. INTEREST - 12% PER ANNUM \_\_\_\_\_
14. BALANCE DUE PAY THIS AMOUNT (LINE 11 PLUS LINES 12 AND 13) \_\_\_\_\_

## SECTION B

### BUSINESS ALLOCATON PERCENTAGE FACTORS (ROUND TO NEARESST HUNDREDTH)

- A. GROSS INCOME..... (IF NOT APPLICABLE WRITE N/A IN COLUMN C)
- B. TOTAL WAGES & OTHER COMPENSATION..... (IF NOT APPLICABLE WRITE N/A IN COLUMN C)
- C. TOTAL PERCENTS (LINE A PLUS LINE B)
- D. AVERAGE PERCENTAGE (LINE C DIVIDED BY NUMBER OF APPLICABLE PERCENTS  
 IF ONLY ONE OF THE FACTORS ON LINE A & B, ENTER % FROM LINE C HERE. ENTER ON LINE 5

	COLUMN A COUNTY	COLUMN B TOTAL	COLUMN C COL A / COL B
A.			%
B.			%
C.			%
D.			%

**SECTION C ALCOHOLIC BEVERAGE SALES DEDUCTION (\*\*ABSD\*\*)**

DIVIDE KENTUCKY ALCOHOLIC BEVERAGE SALES BY TOTAL SALES ( TOTAL SALES=GROSS RECEIPTS OF TOTAL SALES WHETHER FROM ALCOHOLIC BEVERAGE OR OTHERWISE.)

Line 1a ALCOHOLIC BEVERAGE SALES \_\_\_\_\_ Line 1 c \_\_\_\_\_ %

Line 1b TOTAL SALES \_\_\_\_\_

Line 1d Enter net profit from SECTION A LINE 6 \_\_\_\_\_ X Line 1 c = \_\_\_\_\_

**ENTER AMOUNT FROM LINE 1d ON SECTION A LINE 7**

**I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.**

\_\_\_\_\_  
SIGNATURE OF TAXPAYER TITLE DATE

\_\_\_\_\_  
PREPARER INFORMATION DATE

**YOU MUST ATTACH A COMPLETE COPY INCLUDING ALL ATTACHMENTS OF YOUR FEDERAL AND STATE RETURN AS APPLICABLE (SEE INSTRUCTIONS). THIS RETURN MUST BE FILED AND AMOUNT DUE PAID IN FULL ON OR BEFORE APRIL 15, OR WITHIN 105 DAYS AFTER CLOSE OF FISCAL YEAR**

**EXTENSIONS**—An extension of time for filing the Net Profits License Fee Return or a copy of the Federal Extension Request must be filed with this office and will be granted for a period not to exceed six months.

The extension request must be a written request properly signed by the licensee or a duly authorized agent and received on or before the due date for filing. If not penalty and interest will be charged.

A copy of the federal Form 4868, 8736, or 7004 for the same year may be used for the written request, provided that the licensee's occupational license fee reporting number and business name is plainly noted thereon.

An extension of time for filing the Net Profits License Fee Return does not extend the time for payment of the license fee. Full payment of the estimated license fee liability must accompany the request for extension. Merely sending a tentative or estimated payment is not an acceptable request for an extension, and the written request for the extension must be on a separate paper from the check by which the estimated payment is made.

Interest at the rate of twelve (12) percent per annum simple interest shall apply to any unpaid license fee during the period of extension. No penalty shall be assessed if the estimated tax paid is within ninety percent (90%) of the total tax owed as shown on the Net Profits License Fee Return and all filing and payment requirements have been fulfilled and the final license fee and interest is paid with the filing of the Net Profits License Fee Return within the period as extended. Any extension shall be granted with the understanding that all prior filing and payment requirements have been fulfilled. However, if upon further examination it becomes evident that prior filing and payment requirements have not been fulfilled, interest and penalty shall be assessed in full and in the same manner as though no extension had been granted.