

LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT 2017 NET PROFITS LICENSE FEE RETURN - FORM 228

| | | | | QUESTIONS (ANSWER FULLY) | | | | |
|--------------|-----------|---------------------|--|---|-----------------------------|--|--|--|
| | Accou | ınt Number | | A. Nature of business | | | | |
| | Fiscal | Year Ended | | B. Date business started in Fayette County C. Did you have employees in Fayette County in 2017? | | | | |
| | Federa | al ID or SSN | | | | | | |
| | | | | Yes No | | | | |
| Check if: [| Initia | l Amended | Final Addess change | | Cash Accrual | | | |
| | | | | E. Filing status per federal return: | | | | |
| | | | | Corporation S-Corp | | | | |
| | | | | Individual Owner F. Is the Business Entity an Affiliate or Subsidiary of a Consolidated Federal Return? Yes No If Yes, FEIN of Parent: | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | G. If organization was discontinued, check appropriate box: | | | | |
| | | | | Dissolution Sale Merger Date Successor Name, Address and FEIN: | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | MIN | HMIIM I IC | CENCE FOR EVENIETION | | | | | |
| لبا | | | CENSE FEE EXEMPTION | | | | | |
| | | | | C, E, and F plus all Form 1099-MISC was <u>EQUAL</u> | TO OR LESS THAN \$4,400.00. | | | |
| (See Instr | actions | s). Attach all fed | deral forms, sign and date this form and | a return by April 17, 2018. | | | | |
| | | | SECTION 1: CALCULA | ATION OF LICENSE FEE LIABILITY | | | | |
| | П | Adjusted N | Net Business Income from Worksh | eet 1, Line 19 | | | | |
| Attach | | (Attach Fe | ederal return and all schedules) | | 1. | | | |
| | _ | 2. Apportion | ment Percentage from Section 2 Li | 2. | | | | |
| | D O | 3. Net Profit | subject to License Fee (Line 1 X L | Line 2) | 3. | | | |
| | | 4. Sole Propr | rietors 65 or older deduct \$3,000.00 | 0 | 4. | | | |
| | N | 5. Adjusted N | Net Profit (Line 3 - Line 4) | | | | | |
| Payment | o | 6. License Fe | ee Liability (Line 5 X 2.25%) if les | 6. | | | | |
| | T | 7. Less Minii | mum License Fee paid for 2017 (N | Ion-Refundable) | 7. | | | |
| | _ | 8. Subtotal (I | Line 6 - Line 7) cannot be less than | 8. | | | | |
| | S | 9. Less Estin | nated Payments and Prior Year Cre | 9. | | | | |
| | T A | 10. Subtotal (I | Line 8 - Line 9) | 10. | | | | |
| Here | P | 11. Plus Minir | mum License Fee Due FOR 2018 | 11. | | | | |
| | L | 12. Net Amou | ant Due (If < 0 enter amount here a | 12. | | | | |
| | E | 13. Penalty an | nd Interest (See instructions) Pena | 13. | | | | |
| | | 14. Total Amo | 14. | | | | | |
| | | 15. Indicate A | mount of overpayment if any from | Line 12 | 15. | | | |
| | | 16. Amount or | n Line 15 to be refunded | | 16. | | | |
| | | 17. Amount or | n Line 15 to be credited to 2018 | | . 17. | | | |
| | | | | | | | | |
| | | | Office Use Only | | Payable to: LFUCG | | | |
| Transacti | on Number | • | | Division of R P.O. Box 140 | | | | |
| | | | | Lexington, K | | | | |
| | I | hereby certify that | t the statements made herein and in any su | pporting schedules are true, correct and complete to the b | est of my knowledge. | | | |
| | | ,, | | , | , 0 | | | |
| <u> </u> | | | | | | | | |
| Preparer's S | signatui | re (return must be | signed above) Date | Signature of Licensee (return must be signed above) | Date | | | |
| | | | | | | | | |
| Print Name | ; | | PTIN or FID # | Print Name | | | | |
| | | | | | | | | |
| | | | | | | | | |

Title

Phone #

Address

| WORKSHEET 1 - Calculation of Adjustment Net Business Income | | | | | | | | | | | |
|---|---|---|--------------|-------------|-------------|------------|--|--|--|--|--|
| | | the column that relates to your form | Individual | Partnership | Corporation | | | | | | |
| 1. | | ation as reported on Form 1099-Mi | | | | | | | | | |
| 1. | | 1040 (Attach Federal Schedules) | | | | | | | | | |
| 2. | | Federal Schedule C of Form 1040 | | | | | | | | | |
| | (Attach Form 1040 and | | | | | | | | | | |
| 3. | | al Form 4797 or Form 6252 reporte | | | | | | | | | |
| | 1040 (Attach Federal S | | | | | | | | | | |
| 4. | (Attach Form 1040 and | per Federal Schedule E of Form 104 | | | | | | | | | |
| | Net farm profit or (loss) | | | | | | | | | | |
| 5. | (Attach Form 1040 and | l applicable schedules) | | | | | | | | | |
| 6. | | on the sale of property used in a trace ach Federal Schedules) | | | | | | | | | |
| 7. | ` ` | s) per Federal Form 1065 | | | | | | | | | |
| | (Attach Form 1065 and applicable schedules) Taxable Income or (loss) per Federal Form 1120 or 1120A or Ordinary income or | | | | | | | | | | |
| 8. | (loss) per Federal Form | 1120S | | | | | | | | | |
| 9. | State Income Taxes and Occupational License Fees deducted on the Federal | | | | | | | | | | |
| '. | 9. Schedule C, E, F or Form 1065, 1120, 1120A or 1120S | | | | | | | | | | |
| 10. | Additions from Schedul | | | | | | | | | | |
| 11. | Net operating loss deduc | eted on Form 1120 | | | | | | | | | |
| 12. | Total income - Add lin | es 1 through line 11 | | | | | | | | | |
| 13. | Subtractions from Sched | dule K of Form 1065 or Form 11029 | | | | | | | | | |
| 14. | Alcoholic Beverage Sale | es Deduction (Attach computation | | | | | | | | | |
| 15. | Other Adjustments (Att | ach schedule) (See instructions) | | | | | | | | | |
| 16. | Non-Taxable Income (A | .ttach schedule) | | | | | | | | | |
| 17. | Professional Expenses n | ot reimbursed by the partnership (A | | | | | | | | | |
| 18. | Total Deductions - Add | l lines 13 through line 17 | | | | | | | | | |
| 19. | | ubtract Line 18 from Line 12. 1 of Section 1 on the front page | | | | | | | | | |
| | | | | | | | | | | | |
| | SECTION 2: CALCULATION OF ALLOCATION PERCENTAGE All licensees whose business operations were not conducted entireley within the Urban County must complete this section | | | | | | | | | | |
| | | Column A | Column | R | Colu | umn C | | | | | |
| Αŗ | portionment Factors | Within the Urban County | Total Everyv | | A/B=C | | | | | | |
| | Sales factor | vitalini the orban county | TOTAL EVELYV | VIICIC | ~/ | <i>D</i> C | | | | | |
| 1. | (see instructions) | | | | | | | | | | |
| Payroll factor | | | | | | | | | | | |
| 2. | (See instructions) | | | | | | | | | | |
| 3. | Total Percentages | | | % | | | | | | | |
| | Apportionment perce | | | | | | | | | | |
| 4. | (2). However, if the b | % | | | | | | | | | |
| | | | | | | | | | | | |