

CITY OF LEWISBURG  
549 S. Main Street  
LEWISBURG, KY 42256

GROSS RECEIPTS  
TAX RETURN

FOR YEAR ENDED	DUE ON/BEFORE
20__	APRIL 15
S.S. # OR FED. I.D. #	

Business Name & Address:

DBA: \_\_\_\_\_

FOR BUSINESS LOCATED AT: \_\_\_\_\_

**GENERAL INSTRUCTIONS:** Any person(s) who engaged in any business for all or part of one year shall pay a license tax based upon GROSS RECEIPTS. All items on this return Form must be answered. COMPLETE INSTRUCTIONS ARE PROVIDED FOR YOUR ASSISTANCE ON THE REVERSE SIDE.

<b>BUSINESS CLASSIFICATION</b>  <input type="checkbox"/> CORPORATION  <input type="checkbox"/> PARTNERSHIP  <input type="checkbox"/> INDIVIDUAL  <input type="checkbox"/> FIDUCIARY  <input type="checkbox"/> OTHER	1. TOTAL GROSS RECEIPTS/SALES AND OTHER INCOME PER ATTACHED FEDERAL RETURN (S).	1
	2. SALES AND EXCISE TAXES PAID	2
	3. RETURNED GOODS AND ALLOWANCES	3
	4. TOTAL DEDUCTIONS (Add Line 2 plus Line 3)	4
	5. ADJUSTED GROSS RECEIPTS (LINE 1 MINUS LINE 4)	5
DATE BUSINESS ACTIVITY BEGAN IN LEWISBURG _____	6. ALLOCATION PERCENTAGE (If you had sales and payroll outside Lewisburg, use "Average Percentage" from Schedule 1 Line 4 below. If all sales and payroll are conducted in Lewisburg, Allocation Percentage is 100%.	6
DATE BUSINESS ACTIVITY CEASED IN LEWISBURG _____	7. SUBJECT EARNINGS (Line 5 x Line 6).	7
<b>COPY OF APPLICABLE FEDERAL FORMS AND SCHEDULES MUST BE ATTACHED TO THIS RETURN</b>  FEDERAL FORM 1040 (Sch. C, C-EZ, E, or F) FEDERAL FORM 1065 FEDERAL FORM 1120 (Sch. A or S) FEDERAL FORM 8825	8. TAX CALCULATION (Line 7 x .0010 one tenth of one percent)	8
	9. TAX DUE SUBJECT TO FOLLOWING: If Line 8 is \$40.00 or less, enter minimum fee of \$40.00 If Line 8 is between \$40.01 and \$4,999.99 enter that amount If Line 8 is \$5,000.00 or greater, enter maximum fee of \$5,000.00	9
	10. PENALTY—SEE INSTRUCTIONS ON REVERSE SIDE. <b>MINIMUM \$25.00</b>	10
	11. INTEREST—SEE INSTRUCTIONS ON REVERSE SIDE.	11
	12. TOTAL AMOUNT DUE (ADD LINES 9, 10, AND 11)	12

**SCHEDULE 1**  
MUST BE COMPLETED BY LICENSEES WITH GROSS INCOME AND/OR WAGES, SALARIES AND OTHER COMPENSATION, BOTH WITHIN AND WITHOUT THE CITY LIMITS OF LEWISBURG. COMPLETION OF THIS SECTION ALLOCATES THE PROPORTIONATE SHARE OF TOTAL BUSINESS ACTIVITY ATTRIBUTABLE TO LEWISBURG. IF GROSS INCOME OR PAYROLL EXISTS, BUT NOT WITHIN THE CITY OF LEWISBURG, A ZERO PERCENTAGE SHOULD BE ADDED IN COLUMN C WHEN CALCULATING THE AVERAGE PERCENTAGE (LINE 4).

ALLOCATION PERCENTAGE	COLUMN A IN CITY OF LEWISBURG ONLY	COLUMN B TOTAL EVERYWHERE	COLUMN C PERCENTAGE
1. GROSS RECEIPTS/SALES	\$ _____	\$ _____	% _____
	(A)	(B)	A+B
2. TOTAL WAGES, SALARIES, & OTHER COMPENSATION	\$ _____	\$ _____	% _____
	(A)	(B)	A+B
3. TOTAL PERCENTS (Line 1 Column C plus Line 2 Column C)			% _____
4. AVERAGE PERCENTAGE (If both Line 1 Column C and Line 2 Column C are greater than zero, divide Total Percents on Line 3 by 2, and enter here. If either Line 1 Column C or Line 2 Column C is NOT greater than zero, enter amount from Line 3 here)			% _____

I AFFIRM THAT THIS RETURN (INCLUDING ANY ACCOMPANYING STATEMENTS) HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT AND COMPLETE RETURN, MADE IN GOOD FAITH, PURSUANT TO CITY OF LEWISBURG ORDINANCE 2016-01, AS AMENDED, AND THE REGULATIONS ISSUED UNDER AUTHORITY THEREOF.

RETURN MUST  
BE SIGNED  
AND DATED

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

PREPARED BY \_\_\_\_\_ PHONE \_\_\_\_\_

## **INSTRUCTIONS AND INFORMATION**

### **FILING DATES**

PAYMENT OF LICENSE FEE ALONG WITH COMPLETED RENEWAL FORM WITH ATTACHED FEDERAL TAX RETURN IS DUE ON OR BEFORE APRIL 15 OF EACH YEAR FOR BUSINESSES OPERATING ON A CALENDAR YEAR. IF THE BUSINESS ENTITY OPERATES ON A FISCAL YEAR OTHER THAN A CALENDAR YEAR, THE BUSINESS ENTITY SHALL FILE THE RENEWAL ON OR BEFORE THE 15<sup>TH</sup> DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE BUSINESS ENTITY'S FISCAL YEAR.

### **REMITTANCE ADDRESS**

MAIL COMPLETED RETURN AND ALL ATTACHMENTS TO: CITY OF LEWISBURG KY, 549 S Main Street, LEWISBURG, KY 42256.

### **TOTAL GROSS RECEIPTS**

THE GROSS RECEIPTS TAX DUE FOR EACH CALENDAR YEAR SHALL BE MEASURED BY THE AMOUNT OF THE GROSS RECEIPTS (**NOT NET PROFIT**) DURING THE PREVIOUS CALENDAR YEAR OR FISCAL YEAR. GROSS RECEIPTS MEANS ALL REVENUES OR PROCEEDS DERIVED FROM THE SALE, LEASE, OR RENTAL OF GOODS, SERVICES, OR PROPERTY BY A BUSINESS ENTITY REDUCED BY THE FOLLOWING: (A) SALES AND EXCISE TAXES PAID; AND (B) RETURNS AND ALLOWANCES.

SALES AT RETAIL- FOR RETAIL BUSINESS ENTITIES WITH A PLACE OF BUSINESS LOCATED IN LEWISBURG, GROSS RECEIPTS SHALL INCLUDE THE GROSS RECEIPTS FROM ALL RETAIL SALES GENERATED BY THE AUBURN PLACE OF BUSINESS TO PERSONS OR OTHER BUSINESS ENTITIES OUTSIDE THE CITY OF LEWISBURG.

SALES AT WHOLESALE- FOR BUSINESS ENTITIES THAT CONDUCT BUSINESS AT THE WHOLESALE LEVEL, WHETHER LOCATED IN THE CITY OR NOT, GROSS RECEIPTS SHALL INCLUDE ONLY THOSE SALES MADE INSIDE THE CITY OF AUBURN. HOWEVER, FOR A SALE TO BE CONSIDERED TOTALLY OUTSIDE THE CITY, THE ENTIRE TRANSACTION MUST OCCUR OUTSIDE THE CITY, MEANING THE GOODS MUST BE PHYSICALLY ORDERED AND PHYSICALLY RECEIVED OUTSIDE THE CITY OF LEWISBURG.

SERVICE- BUSINESS ENTITIES, WHETHER LOCATED IN THE CITY OR NOT, THAT PROVIDE A SERVICE, SHALL INCLUDE THOSE GROSS RECEIPTS FROM SERVICES PROVIDED ONLY TO PERSONS OR OTHER BUSINESS ENTITIES LOCATED WITHIN LEWISBURG.

PLEASE NOTE THAT YOU ARE NO LONGER ABLE TO DEDUCT 100% OF OUTSIDE SALES. IN ORDER TO CLAIM OUTSIDE SALES, YOU MUST USE THE APPORTIONMENT CALCULATION BELOW.

### **TAX RATE**

THE TAX RATE FOR CALCULATING THE GROSS RECEIPTS TAX IN LEWISBURG IS .10% (.0010). (ONE TENTH OF ONE PERCENT)

### **BUSINESS ALLOCATION FACTOR (APPORTIONMENT)**

FOR BUSINESS ENTITIES WITH **BOTH PAYROLL AND SALES REVENUE** IN MORE THAN ONE TAX DISTRICT, MULTIPLY THE GROSS RECEIPTS BY A FRACTION, THE NUMERATOR OF WHICH IS THE **PAYROLL FACTOR**, WHICH IS DESCRIBED IN SUBSECTION (A) OF THIS SECTION, PLUS THE **SALES FACTOR**, WHICH IS DESCRIBED IN SUBSECTION (B) OF THIS SECTION, AND THE DENOMINATOR OF WHICH IS THE NUMBER TWO, AND FOR BUSINESS ENTITIES WITH **SALES REVENUE ONLY** IN MORE THAN ONE TAX DISTRICT, BY MULTIPLYING THE GROSS RECEIPTS BY THE **SALES FACTOR** AS SET FORTH IN SUBSECTION (B) OF THIS SECTION.

(A) THE **PAYROLL FACTOR** IS A FRACTION, THE NUMERATOR OF WHICH IS THE TOTAL AMOUNT OF COMPENSATION PAID OR OTHERWISE PAYABLE BY THE BUSINESS ENTITY DURING THE REPORTING PERIOD WHICH IS ATTRIBUTABLE TO SERVICES PERFORMED BY THE BUSINESS ENTITY'S EMPLOYEES IN THE CITY, AND THE DENOMINATOR OF WHICH IS THE TOTAL COMPENSATION PAID OR OTHERWISE PAYABLE BY THE BUSINESS ENTITY DURING THE REPORTING PERIOD FOR ALL OF THE SERVICES PERFORMED BY THE BUSINESS ENTITY'S EMPLOYEES WHEREVER LOCATED. COMPENSATION ATTRIBUTABLE TO EMPLOYEES IN THE CITY IS BASED ON THE TIME THAT THE EMPLOYEES PERFORMED SERVICES IN THE CITY.

(B) THE **SALES FACTOR** IS A FRACTION, THE NUMERATOR OF WHICH IS THE TOTAL SALES REVENUE OF THE BUSINESS ENTITY IN THE CITY DURING THE REPORTING PERIOD, AND THE DENOMINATOR OF WHICH IS THE TOTAL SALES REVENUE OF THE BUSINESS ENTITY EVERYWHERE DURING THE REPORTING PERIOD.

### **PENALTY AND INTEREST**

ANY BUSINESS ENTITY FAILING TO FILE A COMPLETED RETURN FORM AND FAILING TO PAY THE CORRECT TAX AMOUNT BEFORE THE FILING DATES OUTLINED ABOVE SHALL PAY A PENALTY EQUAL TO FIVE PERCENT (5%) OF THE ANNUAL GROSS RECEIPTS TAX DUE FOR EACH CALENDAR MONTH OR FRACTION THEREOF. THE TOTAL PENALTY IMPOSED UNDER THIS SECTION SHALL NOT EXCEED TWENTY-FIVE PERCENT (25%) OF THE TOTAL TAX DUE, NOR SHALL IT BE LESS THAN TWENTY-FIVE DOLLARS (\$25). IN ADDITION TO THE PENALTIES PRESCRIBED IN THIS SECTION SUCH BUSINESS ENTITY SHALL ALSO PAY, AS PART OF THE GROSS RECEIPTS TAX, AN AMOUNT EQUAL TO TWELVE PERCENT (12%) PER ANNUM SIMPLE INTEREST ON ANY UNPAID GROSS RECEIPTS TAX WHICH WAS DUE AND PAYABLE TO THE CITY FROM THE TIME THE GROSS RECEIPTS TAX IS FINALLY PAID TO THE CITY. A FRACTION OF A MONTH IS COUNTED AS AN ENTIRE MONTH.

### **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. THE EXTENSION MUST BE ACCOMPANIED BY PAYMENT EQUIVALENT TO 90% OF THE FEE DUE OR AN AMOUNT EQUAL TO THE TOTAL LIABILITY FOR THE MOST RECENT YEAR. THE AMOUNT PAID WITH THE EXTENSION CANNOT BE LESS THE MINIMUM \$50.00 FEE. REGARDLESS OF THE NUMBER OF EXTENSIONS APPROVED, ALL LICENSE FEES REMAINING UNPAID AFTER THEY BECOME DUE SHALL BEAR INTEREST AT THE RATE OF 1% PER MONTH OR FRACTION OF A MONTH FOR A TOTAL OF TWELVE PERCENT (12%) PER ANNUM SIMPLE INTEREST. ALL GROSS RECEIPT TAXES REMAINING UNPAID FOR THIRTY (30) DAYS AFTER THE ORIGINAL DUE DATE, OR APPROVED EXTENSION DATE, WHICHEVER SHALL BE LATER, SHALL BE SUBJECT TO A (5%) PERCENT PENALTY OF THE UNPAID LICENSE FEES OR TWENTY-FIVE (\$25.00) DOLLARS, WHICHEVER SHALL BE GREATER.

### **COPY OF FEDERAL INCOME TAX FORMS**

EVERY BUSINESS ENTITY SHALL SUBMIT A COPY OF ALL APPLICABLE FEDERAL INCOME TAX RETURN FORMS FOR THE CORRESPONDING ACCOUNTING PERIOD AT THE TIME OF FILING THIS RETURN. THE RETURN IS NOT CONSIDERED COMPLETE UNTIL ALL APPLICABLE FORMS ARE RECEIVED BY THE CITY.

### **CONFIDENTIALITY**

ALL FINANCIAL INFORMATION SUBMITTED TO THE CITY IS CONSIDERED CONFIDENTIAL AND PRIVILEGED INFORMATION AND IS PROTECTED BY STATE AND LOCAL LAW FROM DISCLOSURE TO THE PUBLIC.

### **1099S TO BE SUBMITTED**

ANY BUSINESS WHICH IS PHYSICALLY LOCATED WITHIN LEWISBURG IS NOW REQUIRED TO FILE A COPY OF ALL FEDERAL FORM 1099'S ISSUED DURING THEIR ANNUAL ACCOUNTING PERIOD ALONG WITH THIS RETURN FORM.

**A PRINTED COPY OF THE ORDINANCE AND ADDITIONAL FORMS MAY BE OBTAINED AT: LEWISBURG CITY HALL, 549 S. MAIN STREET, LEWISBURG, KY 42256**