

BUSINESS PRIVILEGE LICENSE/GROSS RECEIPTS LICENSE FEE RETURN

City of Radcliff  
PO Box 519  
Radcliff, KY 40159-0519  
(270)351-4714

Fee Return & Payment **Due Date:** 15<sup>th</sup> day of the  
4<sup>th</sup> month following the close of the taxable year

Business Type (check one): \_\_\_\_\_ Individual \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation

**\*This return must be filed with a copy of your federal income tax return with supporting schedules as follows:** Individual (Form 1040 Schedule C and/or E); Partnership (Form 1065 and Form 8825, if applicable); Corporation (Form 1120 or Form 1120S or Form 1120A and Form 8825, if applicable)

Calendar/Fiscal Year Ended: Mo. \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Business Name and Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Federal ID # or Social Security # \_\_\_\_\_ Radcliff Account # \_\_\_\_\_

Category \_\_\_\_\_ Article # \_\_\_\_\_ Description \_\_\_\_\_

If business activity was discontinued in the tax jurisdiction during the year, state when: \_\_\_\_\_  
\_\_\_\_\_. If business was sold, provide name and address of  
successor: \_\_\_\_\_

**\*\*Note:** You must contact this office to finalize and close your account

**PART A: TAXABLE GROSS RECEIPTS COMPUTATION**

- 1. Gross Receipts from Form 1040 Schedule C \_\_\_\_\_
- 2. Gross Receipts from Form 1040 Schedule E \_\_\_\_\_
- 3. Gross Receipts from Form 1065 \_\_\_\_\_
- 4. Gross Receipts from Form 1120, 1120S, 1120A \_\_\_\_\_
- 5. Gross Receipts from Form 8825 \_\_\_\_\_
- 6. Total Gross Receipts: (Add Lines 1 through 5) \_\_\_\_\_
- 7. Gross Alcoholic Beverage Sales \_\_\_\_\_
- 8. Returns, Allowances and Bad Debts \_\_\_\_\_
- 9. Sales Tax \_\_\_\_\_
- 10. Total Deductions (Add Lines 7 through 9) \_\_\_\_\_
- 11. Adjusted Gross Receipts (Subtract Line 10 from Line 6) \_\_\_\_\_

**PART B: BUSINESS APPORTIONMENT COMPUTATION**

\*All licensees whose business operations were not conducted entirely in this taxing jurisdiction must complete this part. Otherwise, you may skip to PART C.

Apportionment Factors:	COLUMN A Radcliff Jurisdiction	COLUMN B All Jurisdictions	COLUMN C A/B=C
1. PAYROLL FACTOR	_____	_____	_____ %
Compensation paid to employees			
2. SALES FACTOR	_____	_____	_____ %
Adjusted gross receipts from sales, rents, or services		(From Line 11)	
3. Total Percentages (Add Lines 1 and 2)			_____ %
4. Business Apportionment			
*If the business had both a sales factor and a payroll factor, (both factors must be greater than 0% to divide), then divide the total percentages by two. However, if the business had either a sales factor or a payroll factor, but not both, then enter the single factor percentage here.			_____ %

**PART A CON'T: TAXABLE GROSS RECEIPTS COMPUTATION**

- 12. Business Apportionment % (if paying less than 100% of gross receipts) (from PART B, Line 4) \_\_\_\_\_ %
- 13. TAXABLE GROSS RECEIPTS (Multiply Line 11 x Line 12) (Enter Result Here and on PART C, Line 1) \_\_\_\_\_

**PART C: LICENSE FEE COMPUTATION**

- 1. Taxable Gross Receipts (From PART A, Line 11 or 13) \_\_\_\_\_
- 2. Business Category Rate \_\_\_\_\_
- 3. **TOTAL LICENSE FEE DUE** (Line 1 x Business Category Rate) \_\_\_\_\_
- 4. Minimum Fee Due of \$25 (If Line 3 is Less Than \$25, You Must Pay a Minimum Fee of \$25) \_\_\_\_\_
- 5. Discount of 5% of License Fee (If Fee from Line 3 is More Than \$100 and Paid in Full 105 Days from the Close of the Taxable Year, then Line 3 x 5%) \_\_\_\_\_
- 6. **ADJUSTED LICENSE FEE DUE** (After Discount) \_\_\_\_\_

\*Deferred License Fee Option for Balances Over \$100 (If Fee from Line 3 is More Than \$100, Not Including the \$25 Minimum Fee, then Remaining License Fee May be Split into Two Equal Payments) **No Discount Taken**

- 7. First Deferred Payment (Due 105 Days from the Close of the Taxable Year) (Line 3 Minus \$25 / 2 Plus \$25) \_\_\_\_\_
- 8. Second Deferred Payment (Due 180 Days from the First Deferred Payment Date) (Line 3 Minus Line 7) \_\_\_\_\_
- 9. PENALTY @ 5% per Month from Due Date with \$25 Minimum (Not to Exceed 25% of Total License Fee) \_\_\_\_\_
- 10. INTEREST @ 1% per Month from Due Date \_\_\_\_\_
- 11. **TOTAL AMOUNT DUE** Including Penalty & Interest \_\_\_\_\_

**\*Please note:** If a federal tax extension is filed with the IRS, a copy of the extension must be provided to the City of Radcliff and an **estimated license fee must be paid (105 days from the Close of the Taxable Year)**. Any adjustments will be made upon receipt of the actual return. In addition, interest will be paid at a rate of 1% per month on the estimated fee from the time the fee was due until the actual return is filed and any additional fees paid.

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

\_\_\_\_\_  
Licensee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Phone #

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Phone #

**Make check payable and mail to:**

City of Radcliff  
Finance Office  
PO Box 519  
Radcliff, KY 40159-0519

Forms are available on the internet at:

**[www.radcliff.org](http://www.radcliff.org)**