NOTICE

*Important!!! Read before completing attached forms.

Before completing *CC-3W Campbell County & Cities Occupational Tax & Business License Fee Annual Return,* the following information is required and must be accurate:

- **CC-3W: Name, Address, Campbell County Account Number, Current license expiration, Tax Year End and Due Date.**
- **If you DO NOT HAVE a Campbell County Account Number, you must complete a Business License Application (available on the web site) and enclose it with your CC-3W filing.**

If any of the aforementioned information is missing, the form will be returned. The information is required to identify and apply the funds to the correct account. Additional penalty and interest are applied if filed past the due date.

QUESTIONS ON TAX FORMS/INSTRUCTIONS, CONTACT:
Mailing address: Campbell County Fiscal Court, PO Box 72958, Newport, KY 41072-0958 • Street Address: 24 W 4th St., Newport, KY 41071
Telephone: (859) 292-3884 • TDD: (859) 261-6144 • Fax: (859) 292-3827 • http://www.campbellcountyky.org/occlic.htm

CAMPBELL COUNTY & FORT THOMAS, KENTUCKY
OCCUPATIONAL LICENSE FEE ANNUAL RETURN

(Original Return Must Be Filed, No Substitute Forms-See Instructions)

C3 2004

DUE DATE: _____

Form CC-3 WRev 1204 Page 1

YEAR ENDING: _____

Please print

ACCOUNT ID #:_____

Business name: _____

Address: _____

Address: _____

City/State/Zip: _____

IMPORTANT ! SEE INSTRUCTIONS FOR MINIMUM FEES DUE.

☐ **EXTENSION REQUEST FILING INSTRUCTIONS:**

- **FOR SIX (6) MONTH EXTENSION, MAKE PHOTOCOPY OF THIS PAGE, PAY MINIMUM FEES DUE FOR EACH LOCALITY AND MINIMUM RENEWAL FEE--SEE INSTRUCTIONS FOR EXTENSIONS ON PAGE 2.**
- **ALLOCATE ALL ESTIMATED PAYMENTS TO EACH LOCALITY.**
- **SIGN PHOTOCOPY OF RETURN AND REMIT BY DUE DATE.**

☐ **FINAL RETURN (Check ONLY to CLOSE ACCOUNT)**
Date operations ceased: _____

PRINT TAXPAYER'S FEDERAL TAX IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER HERE:

TAX OFFICE USE ONLY

EXT ___ UND ___ ALL ___ APP ___ LPS ___

OOB ___ OVR ___ PIN ___ PRF ___ RAE ___

F99 ___ TRM ___ PYR ___ AMR ___ OTH ___

PLEASE ALLOCATE PROPERLY. PAYMENTS CANNOT BE CREDITED TO ANOTHER LOCALITY.

Column 1	Col. 2	Col. 3	Col.4	Col.5	FEE LIMITS		Col. 6	Col.7	Col. 8	Col. 9
LOCALITY *(Fort Thomas Taxpayers must file to County)*	FEE TYPE	SUBJECT EARNINGS	RATE	FEE AMOUNT	MINIMUM FEE	MAXIMUM FEE	FEE DUE	ESTIMATED PAYMENT	TOTAL FEE DUE	MINIMUM RENEWAL FEE
CAMPBELL COUNTY	NET		.0105		$25.00	$598.00				$25.00
FORT THOMAS CITY	NET		.0125		$25.00	No Max. Limit				$25.00

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.

LICENSEE'S SIGNATURE **DATE** **PRINTED NAME** **TITLE**

PREPARER'S SIGNATURE **DATE** **PRINTED NAME** **TITLE**

PREPARER ADDRESS **PHONE NO.** **SOCIAL SEC. # OR FED. TAX ID.**

TOTAL 8a.		9.
TOTAL (Box 8a. plus Box 9)	10.	
PENALTY (5% per month or portion thereof not to exceed 25%)	11.	
INTEREST (Line 10 X .000110 X # Days Past DUE DATE)	12.	
TOTAL AMOUNT DUE	13.	

HAVE YOU ATTACHED ALL APPLICABLE FEDERAL FORMS, SCHEDULES AND STATEMENTS?

MAKE ALL CHECKS PAYABLE TO: Campbell County Fiscal Court, PO Box 72958, Newport, KY 41072-0958
WRITE LICENSE ACCOUNT ID NUMBER on CHECK or MONEY ORDER. *Thank you!* **CHECK #** _____

FILING INSTRUCTIONS

Campbell County Fiscal Court is the collecting and licensing agent for occupational license fees for Campbell County and the City of Fort Thomas, Kentucky. The occupational license fee is imposed for the privilege of engaging in any business, profession, occupation, or trade within Campbell County or the City Fort Thomas, Kentucky regardless of the legal residence of the party so engaged. The rate, fee type, minimum and maximum fees are different for the County and the City. Any business activity conducted in Campbell County is subject to County License Fees IN ADDITION to any City License Fees.

The Campbell County and Fort Thomas Occupational License Fee Return has been designed for taxpayers who are making sales, performing work or services, owning and operating rental real estate, or otherwise a conducting business, trade or occupation in Campbell County and Fort Thomas, Kentucky to file and remit Campbell County and Fort Thomas Occupation License Fees.

Use Schedule N on page 3 for Campbell County and Fort Thomas City, as applicable (complete one Schedule for each locality as needed). The schedule accommodates the filing needs of individual, sole proprietorships, partnerships, corporations, estates, and trusts.

A TAX FORM MUST BE FILED EVEN IF

- The business activity resulted in a loss for the tax year. Complete the tax form according to the instructions provided.
- Your business activity ceased prior to the beginning of the tax year but you have not provided written notification to the Campbell County Occupational License Office. Print the statement "NO ACTIVITY" on one of the locality lines and CHECK THE BOX "FINAL RETURN." Enter date ceased, sign the tax form and return to the Campbell County Occupational License Office.
- Your business was operational for a portion of the tax year but ceased operation prior to the completion of the tax year. Complete the tax form according to the instructions provided.
- You were not actively engaged in business during the tax year but do intend to resume operations at a future date. Print the statement "NO ACTIVITY" on one of the locality lines. Sign the tax form and return to the Campbell County Occupational License Office.

WHEN TO FILE

The Campbell County and Fort Thomas, Kentucky Annual Occupation License Fee Return must be delivered or postmarked by the 15th day of the fourth month after the end of the Licensee's tax year.

EXTENSION REQUEST FILING INSTRUCTIONS

Only extension requests received by the due date of this return and filed according to the following instructions are acceptable to avoid late filing penalties. Check the box on Page 1 for "EXTENSION REQUEST" and remit a copy of Page 1 with payment of any MINIMUM LICENSE RENEWAL FEE, as indicated in Column 9. The DUE DATE will be extended 6 months from the original DUE DATE. Interest at the Kentucky Tax Interest Rate printed on Page 1 is due on the total of Line 8A from the original DUE DATE to the PAYMENT DATE.

ESTIMATED PAYMENTS

Taxpayer must indicate how to allocate to Campbell County and Fort Thomas City ESTIMATED PAYMENTS made by entering the amount for each locality on the appropriate line in Column 7. Once allocated, those payments cannot be credited to the other locality. ESTIMATED PAYMENTS RECEIVED WHICH DO NOT INDICATE HOW TO ALLOCATE WILL BE RETURNED TO THE TAXPAYER AND CONSIDERED LATE.

SIGNATURE

If the RETURN is filed by a corporation, it must be signed and dated by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer authorized to sign the Federal tax return. If the RETURN is filed by a partnership, a general partner must sign it. If an individual or sole proprietor files the RETURN, the individual must sign it. The licensee who signs the RETURN must also print his or her name on the line provided. The preparer of the RETURN must sign, date, print name and telephone number and Taxpayer Identification number on the line provided.

ACCOUNTING METHODS

CONSOLIDATED RETURNS are not permitted. If a corporation that is subject to the occupational license fee is included in a consolidated return, that corporation shall submit the following:

1. The Campbell County and Fort Thomas, Kentucky Annual Occupational License Fee Return based upon the "SUBJECT EARNINGS" of the corporation subject to the occupational license fee, not the consolidated income.
2. A copy of the consolidated Form 1120 or its equivalent.
3. A computation worksheet allocating all revenue and expense items on the consolidated Federal return to each corporation included in that consolidated return.

SEPARATE ACCOUNTING METHOD is not permitted in filing this RETURN. Therefore, if any entity has operations both within and outside Campbell County, Kentucky, then the total profit or loss, per the Federal return of the entity must be reported on this RETURN. The total profit or loss is to be multiplied by the "ALLOCATION PERCENTAGE" derived from SCHEDULE Y on this RETURN, rather than reporting only the "SUBJECT EARNINGS" from the business activity in Campbell County and Fort Thomas, Kentucky.

IF YOUR SOLE BUSINESS ACTIVITY IS OWNING RENTAL PROPERTIES and you are an individual, not a partnership or corporation, then you may simply enter the net profit (from your Federal Schedule E for the rental property(s)) on Page 1, Column 3 "SUBJECT EARNINGS." Then GO TO PAGE 4, "CALCULATION OF OCCUPATIONAL FEE AND LICENSE RENEWAL" for further instructions and include Federal Schedule E with this RETURN. *IF YOUR SOLE BUSINESS ACTIVITY IS OWNING RENTAL PROPERTIES AND YOU ARE AN INDIVIDUAL AND YOU PAID FORT THOMAS CITY A LICENSE FEE OF $10 PER RENTAL UNIT, WRITE "PAID FORT THOMAS" IN THE "SUBJECT EARNINGS" COLUMN FOR FORT THOMAS.*

IF YOUR SOLE BUSINESS ACTIVITY IS AS A REAL ESTATE AGENT and you are an individual, not a partnership or corporation, then you will determine net profits as follows:

STEP 1: $\frac{\text{Federal Schedule C. Line 31}}{\text{Federal Schedule C. Line 1}}$ = _____ % EXAMPLE: $\frac{\$\ 5{,}000}{\$\ 9{,}000}$ = 56%

STEP 2: Multiply percentage above by total gross commissions in the City in question. EXAMPLE: 56% X $1,500 (total gross commission in County) = $840

STEP 3: Enter result from Step 2 on Page 1, Column 3 for each locality.

A COMPLETE list of properties sold for the year, including the date, address and gross commission amount, must be submitted with this RETURN. Then GO TO Page 4, "CALCULATION OF OCCUPATIONAL LICENSE FEE" for further instructions and include Federal Schedule C with this RETURN.

ALL OTHER TAXPAYERS:

GO TO PAGE 3 FOR SPECIFIC INSTRUCTIONS: NET PROFIT, SCHEDULE N

SPECIFIC INSTRUCTIONS: NET PROFIT

SCHEDULE N: NET PROFIT METHOD

SCH N REV 0104

(Complete only one column, whichever is applicable-Make Copies as Needed for Each Locality)

For City/County: _____ Account #: _____

	INDIVIDUAL	PARTNERSHIP	CORPORATION
1. Net Profit or Loss from Schedule C of Form 1040. (Attach Schedule C of Form 1040 or Equivalent)	1)		
2. Net Gain or Loss from Sale of Property Used in Trade or Business (Attach Schedule D, Form 497 or Form 6252 or Form 1040 or Equivalent.)	2)		
3. Net Profit or Loss from Schedule E of Form 1040 (Attach Schedule E of Form 1040 or Equivalent. SEE PAGE 2 FOR RENTAL PROPERTY IN FORT THOMAS CITY)	3)		
4. Net Profit or Loss from Farms (Attach Schedule F of Form 1040 or Equivalent.)	4)		
5. Ordinary Income or Loss from Form 1065 (Attach Pages 1, 2 & 3 and Form 8825 of Form 1065.)		5)	
6. Taxable Income from Form 1120 or 1120A or Ordinary Income or Loss from Form 1120S (Attach Pages 1, 2 & 3 and Form 8825 of Forms 1120, 1120A, or 1120S.)			6)
7. Occupational Taxes Paid Based Upon Income	7)	7)	7)
8. The Following Items Allocated to Partners or Shareholders Net Income Rental Activities, All Portfolio Income, Sec 1231 Net Gain Other than Casualty or Theft and Guaranteed Payments (Attach Schedule K of Form 1065 or 1120S or Equivalent.)		8)	8)
9. Net Operating Loss from Form 1120			9)
10. Total Income (Add Lines 1 through 9)	10)	10)	10)
11. The Following Items Allocated to Partners or Shareholders Net Loss Rental Activities, Any Portfolio Losses, Sec 1231 Net Loss Other than Casualty or Theft, Charitable Contributions and Sec 179 Deduction (NOTE: Self Employment Tax Payments and Keogh, SEP and Medical Insurance Payments on Behalf of Partners or Shareholders are not Deductible.)		11)	11)
12. Alcoholic Beverage Sales Deduction (Schedule X, Line 3)	12)	12)	12)
13. Total Deductions (Add Lines 11 & 12)	13)	13)	13)
14. Adjusted Net Profit (Subtract Line 13 from Line 10)	14)	14)	14)
15. Allocation Percentage (If Applicable) (Schedule Y, Line 5)	15)	15)	15)
16. SUBJECT EARNINGS (Multiply Line 14 by Line 15) Enter Result Here and on Page 1, Column 3 For This Locality	16)	16)	16)

SCHEDULE Y: BUSINESS ALLOCATION

(Only to be used by businesses paying on less than 100% of net profits)

Account # _____

FOR CITY/COUNTY: _____

"PROPERTY FACTOR" NOT USED IN FT THOMAS ALLOCATION

	A. LOCATED EVERYWHERE	B. LOCATED CITY/ COUNTY ABOVE	C. PERCENTAGE (B DIVIDED BY A)
PROPERTY FACTOR			
1a) AVERAGE VALUE OF REAL AND TANGIBLE PERSONAL PROPERTY			
1b) GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8			
TOTAL (1a + 1b)			%
PAYROLL FACTOR			
2) WAGES, SALARIES, ETC. PAID EMPLOYEES			%
SALES FACTOR			
3) GROSS RECEIPTS FROM SALES, RENTS, WORK OR SERVICES PERFORMED			%
4) TOTAL PERCENTAGES			%
5) ALLOCATION PERCENTAGE (Divide TOTAL PERCENTAGES by NUMBER OF PERCENTAGES USED (IF COLUMN "A" OF ANY FACTOR IS ZERO, DO NOT USE THAT FACTOR TO DIVIDE BY)			%

SCHEDULE X: NET ALCOHOLIC BEVERAGES SALES

FOR CITY/COUNTY: _____ Account # _____

1) Divide: Kentucky Alcoholic Beverage Sales / Total Sales = _____%

NOTE: "Total Sales" is total gross receipts of business including non-alcoholic beverage sales

2) Enter net profit amount as reported on Federal tax return $_____

3) ALCOHOLIC BEVERAGE SALES DEDUCTION (Multiply Line 1 X Line 2) and enter on Schedule N, Line 12 $_____

$_____

CALCULATION OF OCCUPATIONAL LICENSE FEES

SCH N REV 1204

CHECK THE ADDRESS AND MAKE ANY CORRECTIONS AND CHECK BOX.
WRITE TAXPAYERS'S FEDERAL TAXPAYER IDENTIFICATION OR SOCIAL SECURITY NUMBER IN THE BOX PROVIDED.

COLUMN 1: LOCALITY: NOTE that taxpayers conducting business activity in Fort Thomas City must file to Campbell County and pay applicable occupational license fees.

COLUMN 2: FEE TYPE: Both Campbell County and Fort Thomas City collect occupation license fees based on the taxpayer's net profits.

COLUMN 3: SUBJECT EARNINGS: The amount of "NET PROFITS" subject to Campbell County and Fort Thomas City (if applicable) fee. If there was no business activity conducted, rental property operated, sales made, or services performed in the County or City, enter "NO ACTIVITY."

COLUMN 4: RATE: The fee rate for the respective Locality.

COLUMN 5: FEE AMOUNT: Multiply amount in Column 3, "SUBJECT EARNINGS," by the "RATE," in Column 4 for the County and Fort Thomas City (if applicable). Write resulting value in Column 5.

FEE LIMITS:

"MINIMUM FEE": Both the County and the Fort Thomas City have a MINIMUM LICENSE FEE. "MAXIMUM FEE": For the County, there is a MAXIMUM FEE OF $598.00. For Fort Thomas City there is NO MAXIMUM FEE LIMIT. Compare the amount in calculated for Column 5, "FEE AMOUNT," to the MINIMUM FEE and MAXIMUM FEE amount and enter into Column 6, FEE DUE, the amount that is greater than the minimum fee and less than the maximum fee.

COLUMN 6: "FEE DUE": The amount of FEE DUE for the County and Fort Thomas City, if applicable.

COLUMN 7: "ESTIMATED PAYMENT": Enter amount of any prepayments made for extension requests, overpayments, or estimated payments. Taxpayers who paid the Minimum License Fee for Campbell County and/or Fort Thomas City during their tax year may take a credit for the minimum fee paid. The credit may be taken in **Column 7.**

COLUMN 8: "TOTAL FEE DUE": The TOTAL FEE DUE for the County and Fort Thomas City less any payments made with extension requests, overpayments, or estimated payments.

COLUMN 9: OCCUPATIONAL LICENSE MINIMUM RENEWAL FEES: The County and Fort Thomas City have MINIMUM FEES. The MINIMUM RENEWAL FEE amount is pre-printed in this Column and must be paid by the DUE DATE in order to continue operating a business, operating rental property, making sales or performing services in the County and Fort Thomas City (if applicable). For taxpayers conducting business, operating rental property, making sales or performing services inside Fort Thomas City, the MINIMUM RENEWAL FEE for the current license year is $25.00 PLUS the MINIMUM RENEWAL FEE for Campbell County for a total of $50.00.

LINE 8A: The "TOTAL FEE DUE" is the total for both lines in Column 8. All fees due must be totaled and paid. If there are overpayments to the County or Fort Thomas City, those totals will be applied to next year unless a request in writing, is received for those refunds.

LINE 9. MINIMUM RENEWAL FEE TOTAL: The amount will be either $25.00 or $50.00 (see instructions for Column 9) unless paid previously.

LINE 10. TOTAL: Add the amount in LINE 8A and LINE9. Remit this amount by DUE DATE

LINE 11. PENALTY: For each month, or portion thereof, that the CAMPBELL COUNTY AND FT. THOMAS, KENTUCKY OCCUPATIONAL LICENSE FEE is paid after the "DUE DATE," there is a 5% penalty, not to exceed 25% total. Multipy the number of months, or portions thereof, beyond the "DUE DATE" by 5% (not to exceed 25%). Then multiply that amount by the "TOTAL" amount of LINE 10. Enter the result in LINE 11 as "PENALTY."

EXAMPLE:

TAX PAID	DUE DATE	DATE PAID	MONTHS OR PORTIONS THEREOF LATE	PENALTY %	PENALTY AMOUNT
$100.00	4/15	7/10	4	20%	$20.00

LINE 12. INTEREST: For each day that the CAMPBELL COUNTY AND FORT THOMAS KENTUCKY OCCUPATIONAL LICENSE FEE is paid after the DUE DATE, interest is due on the TOTAL amount of Line10. Multiply the total on Line 10 by the preprinted interest rate by the number of days past the DUE DATE. Enter the result in BOX 12 as "INTEREST. NOTE: Interest must be added to TOTAL amount due from DUE DATE to date of payment, even on RETURNS with extensions.

EXAMPLE:

TAX PAID	DUE DATE	DATE PAID	INTEREST	AMOUNT
$100.00	4/15	7/10	100X86X.00011	$0.95

LINE 13. TOTAL AMOUNT DUE: Add together Line 10, Line 11 and Line12. Make check payable to:

CAMPBELL COUNTY FISCAL COURT
P.O. Box 72958
Newport, Kentucky 41072-0958

IF YOU HAVE QUESTIONS ABOUT THE FORMS AND INSTRUCTIONS, CONTACT:

Campbell County Fiscal Court Occupational License Office, 24 W. 4th St., Newport, KY 41071
Phone: (859) 292-3884 ***Fax***: (859) 292-3827 website: www.campbellcountyky.org/occlic.htm