

JESSAMINE COUNTY NET PROFITS LICENSE FEE RETURN

FORM JCOT 2

THIS RETURN IS DUE ON OR BEFORE APRIL 15th FOR THE CALENDAR YEAR OR WITHIN 105 DAYS OF THE FISCAL YEAR END

Check if on federal extension (Attach Copy)

Name and Address of Business
(Please correct any error in ownership, name or address)

Federal I.D. or Social Security Number

Account No.	CALENDAR/FISCAL YEAR END		
	Month	Day	Year

For Office Use Only Received <hr/> Check No. <hr/> Amount <hr/>	Make checks payable to: Jessamine County Fiscal Court Mail to: Occupational Tax Office 105 Court Row Nicholasville, Kentucky 40356 Ph: (859) 885-3206 Fax: (859) 887-0900
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Final Return (check only to close account) No activity during this year
 Amended Return

Check federal filing status: Individual owner Partnership Corporation S-Corp LLC Other

All questions must be completed:

- A. Principal Business Activity** _____
- B. Business Phone** _____
- C. Did you have employees in Jessamine Co?** Yes No
 *If yes, you must also file JCOT 1 Employers Return of License Fee Withheld
- D. Have Federal Authorities changed the Net Income as originally reported for any prior year?** Yes No
 *If yes, attach schedule of changes for each year.

- E. If organization was discontinued:**
 Date _____ By Dissolution or Sale
 New owner name and address _____

- F. Did you make payments in the sum of \$600.00 or more to any individual for services rendered in Jessamine County? (other than an employee)**
 Yes No, if yes you are required to file Form 1099

SECTION 1: CALCULATION OF LICENSE FEE LIABILITY

- | | | |
|--|----|-------|
| 1. Net Business Income per worksheet (see reverse side) | 1 | _____ |
| 2. For companies or individuals that do business both in and out of Jessamine County, complete Schedule B and enter average percentage | 2 | _____ |
| 3. Net Profits subject to License Fee (Line 1 multiplied by Line 2) | 3 | _____ |
| 4. License Fee Due at 1% (Line 3 multiplied by 1%) | 4 | _____ |
| 5. Estimated Payments/Credits | 5 | _____ |
| 6. Subtotal (Line 4 minus Line 5) | 6 | _____ |
| 7. Penalty: late pay and/or filing (5% per month or portion thereof not to exceed 25%; \$25.00 minimum) | 7 | _____ |
| 8. Interest (12% per annum for late payment and/or filing) | 8 | _____ |
| 9. Total Due | 9 | _____ |
| 10. If overpaid, please indicate <input type="checkbox"/> Account Credit or <input type="checkbox"/> Refund | 10 | _____ |

SECTION 2: BUSINESS ALLOCATION PERCENTAGE

* To obtain decimal, carry out at least 4 places

Allocation Factors.....

1. TOTAL GROSS BUSINESS RECEIPTS.....

2. WAGES, SALARIES AND OTHER COMPENSATION PAID TO EMPLOYEES.....

3. TOTAL PERCENTAGE

4. AVERAGE PERCENTAGE
 (Line 3 divided by number of percents) Enter on Line 2 Schedule A.....

COLUMN A JESSAMINE COUNTY FACTOR	COLUMN B TOTAL FACTOR	COLUMN C PERCENTAGE (A divided by B =C)
		%
		%
		%
		%

I certify that the statements made herein and in any supporting schedules are true, correct and complete to the best of my knowledge.

Signed _____ Title _____ Date _____