



Louisville Metro Revenue Commission

Occupational License Tax Return

2020

Form

OL-3

INDIVIDUAL/ SOLE PROPRIETOR		Last name		First name	MI	Social Security Number	
CORPORATION/ PARTNERSHIP		Legal name/ Business name				Federal ID Number	
CHECK IF CHANGE IN ADDRESS IS BELOW							
Address (number and street)				Unit/Apt. no.		Account ID	
City, town, or post office			State	Zip code		Tax Year Ending	
Email			Phone no.	Ext.		RETURN STATUS No Activity Amended Return Final Return Business Cease Date	
YES	NO	Did you make payments in the sum of \$600.00 or more to any individual for services rendered in Louisville Metro, Kentucky, other than an employee? IF YES, YOU ARE REQUIRED TO FILE FORM 1099-SF.					
General Information These questions must be answered	A. Principal business activity:						
	B. Did Federal Authorities change or propose to change net income reported for any prior year? If YES, which year(s) was adjusted? (Attach statement of changes)		YES	NO			
	C. Corporation's Principal Administrative Officer		Address		Social Security Number		
	D. Did you file a consolidated federal return? (If YES, see instructions)		YES	NO			
	E. Was there a change in ownership in the past year?		YES	NO	New Ownership Date		
Tax Computation Complete Income Worksheet on Page 2 prior to completing this section.	25. Enter Adjusted Net Profit (From Line 20 on page 2 of form):						.00
	Occupational License Tax Computation						
			COLUMN A: Tax Rate = (.0145) Louisville Metro & Mass Transit		COLUMN B: Tax Rate = (.0075) School Board		
	26. Enter Apportionment Percentage from Line 24 on page 2 of form				Non-Resident Individuals Do Not Complete Column B		
	27. Enter Net Profit Allocation (Line 25 x Line 26) in Columns A & B						.00
	28. Enter result of Line 1(e) on page 2 of form						.00
	29. Enter the sum of Line 27 + Line 28 or Line 28, whichever is greater						.00
	30. Tax Calculations [Line 29, Column A x .0145] & [Line 29, Column B x .0075] Enter in proper column						.00
	31. Total Tax Due – Sum of Columns A & B of Line 30 (If Line 31 is greater than \$5,000.00, See Exhibit "A" under Specific Instructions.)						.00
	32. Total Prepayments				a.		.00
	Refund: b.		.00		Credit to next year: c.		.00
33. Balance Due: (Line 31 minus Line 32a, if greater than \$0)						.00	
34. Penalty & Interest (See Instructions):						.00	
35. Amount To Be Paid (Add Lines 33 and 34):						.00	
Signature	I hereby certify, under penalty of perjury, that the information provided and the attached supporting schedules are true, correct, and complete to the best of my knowledge.						
	Your signature				Date		
	Print/Type your name		Your Title		Daytime phone number		
Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date		PTIN
	Firm's name ▶				Firm's EIN ▶		
	Firm's address ▶				Phone no. ▶		
ELECTRONIC FILING							
Register for electronic filing. It is an easy, secure, and convenient way to file and pay taxes on-line. For more information access https://www.metrorevenue.org							

Income Worksheet Must Attach Form W-2 Lines 1a through 1e apply only to individuals with income reported on Federal Form W-2 from which the full amount of occupational taxes were not withheld.	1(a) Gross salaries, wages, tips, etc. reported on Federal Form W-2 where the full amount of occupational taxes were not withheld, plus deferred compensation from 401 (K)/403 (B)/457 plans	1a	.00
	1(b) Related employee business expenses per Federal Form 2106 (Attach Form 2106)	1b	.00
	1(c) Line 1(a) minus Line 1(b)	1c	.00
	1(d) Compute the apportionment below for time spent in Louisville Metro directly related to the wages reported on Line 1c, carrying the percentage out five (5) decimal places. Total days worked in Louisville <input type="text"/> ÷ <input type="text"/> Total days worked everywhere	1d	
	1(e) Multiply Line 1(c) by Line 1(d) and enter on Line 28, Columns A and B on page 1 of form. Note: If you are a non-resident of Louisville Metro, Kentucky, leave Line 28, Column B blank.	1e	.00

COMPLETE THE APPLICABLE COLUMN AND ATTACH CORRESPONDING FEDERAL SCHEDULES		INDIVIDUAL	PARTNERSHIP	CORPORATION
2.	Non-employee compensation as reported on Form 1099 reported as "other income" on Federal Form 1040 (Attach Page 1 of Form 1040 and Form 1099)	.00		
3.	Net profit or (loss) per Federal Sch. C of Form 1040 (Attach Sch. C, Pg. 1 and 2, or Sch. C-EZ)	.00		
4.	Capital gain from Federal Form 4797 or Form 6252 reported on Schedule D of Form 1040 from sale of business property. (Attach Form 4797, Pages 1 and 2 or Form 6252)	.00		
5.	Rental income or (loss) per Federal Schedule E of Form 1040, only if qualified as a business activity. (See page 1 of instructions) (Attach Schedule E)	.00		
6.	Net farm profit or (loss) per Federal Sch. F of Form 1040, only if qualified as a business activity. (See page 1 of instructions) (Attach Schedule F, pg. 1 and 2)	.00		
7.	Ordinary gain or (loss) on the sale of property used in a trade or business per Federal Form 4797 (Attach Form 4797, Pages 1 and 2)	.00		
8.	Ordinary income or (loss) per Federal Form 1065 (Attach Form 1065, Pages 1, 2, 3, and 4, Schedule of Other Deductions, and Rental Schedule(s), if applicable)		.00	
9.	Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S (Attach Form 1120 or 1120A, Pages 1 and 2 or 1120S, Pages 1, 2 and 3, Schedule of other Deductions, and Rental Schedule(s), if applicable)			.00
10.	State Income Taxes and Occupational Taxes deducted on Federal Schedule C, E, or F of Form 1040, or Form 1065, 1120, 1120A, or 1120S	.00	.00	.00
11.	Additions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)		.00	.00
12.	Net Operating Loss deducted on Form 1120			.00
13.	Total Income - Add Lines 2 through Line 12	.00	.00	.00
14.	Subtractions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)		.00	.00
15.	Alcoholic Beverage Sales Deduction (Attach Computation Sheet)	.00	.00	.00
16.	Other Adjustments (Attach Statement)	.00	.00	.00
17.	Non-Taxable Income (Attach Statement)		.00	.00
18.	Professional Expenses not reimbursed by the Partnership (Attach Statement)		.00	
19.	Total Deductions - Add Lines 14 through Line 18	.00	.00	.00
20.	Adjusted Net Profit - Subtract Line 19 from Line 13 enter here and on Line 25 on page 1 of form. (Do not include the amount from Line 1e)	.00	.00	.00

COMPUTATION OF APPORTIONMENT PERCENTAGES (Businesses whose total gross receipts and payroll were not confined solely to Louisville Metro, Kentucky, must complete Lines 21-24. All Percentages in Column C must be carried out five (5) decimal places.)				COLUMN C = Column A + Column B	
APPORTIONMENT CALCULATION		COLUMN A LOUISVILLE METRO, KY	COLUMN B TOTAL OPERATIONS EVERYWHERE	COLUMN C LOUISVILLE METRO %	
21.	Gross receipts from sales made and/or services rendered	21a .00	21b .00	21c	
22.	Gross wages, salaries, and other compensation paid to all employees (See Instructions before completing)	22a .00	22b .00	22c	
23.	TOTAL APPORTIONMENT PERCENTAGE for Louisville Metro, KY Add Lines (21c) and (22c)			23c	
24.	APPORTIONMENT PERCENTAGE - If both Lines 21(b) and 22(b) are greater than zero, divide entry on Line 23(c) by 2. Enter here and on Line 26 on page 1. If either Line 21(b) or Line 22(b) is zero, enter the amount from Line 23(c) here and on Line 26 on page 1. EXAMPLE: "22.12345%"			24c	