



Louisville Metro Revenue Commission

Occupational License Tax Return

OL-3_2017_V6.0

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
Email		Phone no.	Ext.

<input type="checkbox"/> YES <input type="checkbox"/> 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.	RETURN STATUS	<input type="checkbox"/> No Activity <input type="checkbox"/> Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/> Business Cease Date
----------------------------------------------------------	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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)	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
	C. Corporation's Principal Administrative Officer	Address		Social Security Number
	D. Did you file a consolidated federal return? (If YES, see instructions)	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
	E. Was there a change in ownership in the past year? Name of new owner Address	<input type="checkbox"/> YES	<input type="checkbox"/> NO	

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	.00
	28. Enter result of Line 1(e) on page 2 of form			.00	.00
	29. Enter the sum of Line 27 + Line 28 or Line 28, whichever is greater			.00	.00
	30. Tax Calculations [Line 29, Column A x .0145] & [Line 29, Column B x .0075] Enter in proper column			.00	.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			.00	
	Refund: b. .00 Credit to next year: c. .00				
	33. Balance Due: (Line 31 minus Line 32a, if greater than \$0)			.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-MISC 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	.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	