



WELCOME TO THE CITY OF MOREHEAD

We have compiled this packet to make doing business in the City of Morehead more efficient and beneficial to you. The following forms will be needed to begin your business with us and to report your taxes as they come due. We are available for any questions or help that you may need with any of the forms. We have listed all the contacts for each form below. Thank you for doing business in the City of Morehead!

Form #1 Application for Business License

Form #2 Employers Monthly/Quarterly Return of License Fee Withheld (notifications will be sent out before each due date as well as a copy of the form)

Form #3 Annual Reconciliation of Occupational License Fee Withheld

Form #4 City of Morehead Annual Net Profits License Fee Return (2 pages)

For any questions you may have for Forms 1 – 4 please contact Michele Jessee at 606/784-9744 or by email at businesslicensing@morehead-ky.gov.

Form #5 Monthly Restaurant Tax Return

Form #6 Monthly Transient Room Tax Return

For any questions you may have for Forms 5 & 6 please contact Pepper Williams at 606/784-8505 or by email at PWilliams@morehead-ky.gov.

Form #7 Alcohol Regulatory License Fee

For any questions you may have for Form 7 please contact Pepper Williams at 606/784-8505 or by email PWilliams@morehead-ky.gov or Rodney Fouch at 606/784-4376 or by email at rfouch@morehead-ky.gov.

CITY of MOREHEAD KENTUCKY

TAX OFFICE USE ONLY	
DATE RECEIVED	
CHECK #	
AMOUNT	
G/L	
INITIALS	

EMPLOYER'S MONTHLY/QUARTERLY RETURN OF LICENSE FEE WITHHELD

Each employer of one or more persons must withhold the license fee of 1.5% from gross salaries, wages and commissions paid. All employees are subject to the license fee, except those noted in City Ordinance. A quarterly return for all license fees withheld must be filed and the license fee paid by the last day of the month following the close of the calendar quarter. An employer shall be liable to a fine and imprisonment as provided by ordinance for failure to file a return and/or to pay the license fee or for filing a fraudulent return.

		Month/Quarter Ending	Due Date
FEIN _____			
Employer Name _____			
Address _____			
City _____	1. Number of Subject Employees		
State _____ ZIP _____	2. Total salaries, wages, commission or other compensation paid to all employees		
Contact Name _____	3. Less items not subject (compensation paid for work outside Morehead)		
Phone # _____	4. Earnings subject to License Fee (Line 2 - Line 3)		
Email _____	5. License Fee due for quarter @ 1.5% (Line 4 x .015)	1.50%	0.00
** Submit all name, address or ownership changes on form ADM01-06/19.	6. Adjustments (explain):		
	7. Penalty 5% per month, maximum 25%, Minimum \$25		
	8. Interest, 1% per month		
	9. TOTAL AMOUNT DUE		0.00

No wages to report this quarter (Explanation: _____)

FINAL RETURN (Date business closed _____)

I certify that the information contained herein and any schedules or exhibits attached are correct

Signature Title Date

Mail to: **City of Morehead Licensing**
P.O. Box 490
Morehead, KY 40351
(606)784-9744
businesslicensing@morehead-ky.gov

Information obtained from this form, including the business name, business address, names of owner(s) and agent(s) of the business, and whether or not the business is delinquent in the payment of its taxes is subject to public disclosure. All proprietary and confidential information exempt from disclosure under the Kentucky Open Records Act shall be confidential and shall not be disclosed.

CITY OF MOREHEAD NET PROFITS LICENSE FEE RETURN

This return is due on or before April 15 for the Calendar Year or within 105 days of the end of your Fiscal Year.

Name and Address of Business or Licensee Mark changes, if needed	Make payments to: City of Morehead Mail to: City of Morehead P.O. Box 490 Morehead, KY 40351 (606) 784-9744	Calendar or Fiscal Year Ended		
		Month	Day	Year
	Did you have employees in City of Morehead? <input type="checkbox"/> Yes <input type="checkbox"/> No			

ALL LICENSEES MUST ANSWER FULLY THE QUESTIONS BELOW:

- A. Nature of Business _____
- B. Federal I.D. or Social Security # _____
- C. Principal Owner/Administrative Officer: _____
Address: _____
- D. During the past year, did Federal Authorities change or propose to change net income reported for that year or any prior year?
 Yes No
If yes, attach schedule of changes for each year
- E. If Organization was discontinued, state when _____
 Dissolution Sale
If by Sale, Name and Address of New Owner

- F. Date Business Started in City of Morehead _____

Did you make payments in the sum of \$600 or more to any individual for services performed in City of Morehead? (other than an employee)
 Yes No
If yes, you are required to file Form 1099 and remit a copy to the City of Morehead

CITY OF MOREHEAD SCHEDULE

- 1. Net Profit per Worksheet A _____
- 2. Worksheet B, Column C or 100% _____
- 3. City of Morehead Net Profit (Line 1 x Line 2) _____
- 4. City of Morehead License Fee (Line 3 x 1.5%) _____
- 5. Estimated payments/credits _____
- 6. Gross Due (Line 4 minus Line 5) _____
- 7. Penalty (5% per month or portion thereof, not to exceed 25%) _____
\$25.00 MINIMUM PENALTY _____
- 8. Interest (12% per annum) (1% per month) _____
- 9. Total License Fee Due _____
- 10. Overpayment Credit Refund _____
(Refunds will only be given for more than \$100.00. Otherwise your account will be credited toward future filings.)

I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

Signature of Taxpayer	Title	Date
Signature of Individual Preparing Return	Date	

YOU MUST ATTACH A COMPLETE COPY, INCLUDING ALL ATTACHMENTS, OR YOUR FEDERAL RETURN AS APPLICABLE.

WORKSHEET A	INDIVIDUAL	PARTNERSHIP	CORPORATION
1. 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 or complete Form 1040PC)	_____	_____	_____
2. Net Profit or (loss) of the Federal Schedule C of Form 1040 (Attach Schedule C, Pages 1 and 2, Schedule C-EZ or the complete Form 1040PC)	_____	_____	_____
3. Gain or loss on sales of business property used in a trade or business from Federal Form 4797 or Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797, Pages 1 and 2 Or Form 6252, or the complete Form 1040PC and Schedule D)	_____	_____	_____
4. Rental income or (loss) per Federal Schedule E of Form 1040 (Attach Schedule E)	_____	_____	_____
5. Ordinary income or (loss) per Federal Form 1065 (Attach Form 1065, Pages 1, 2 and 3 and Rental Schedule(s) if applicable)	_____	_____	_____
6. Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary Income or (loss) per Federal Form 1120S (Attach the Applicable Form 1120, 1120A, Pages 1 and 2 or 1120S, Pages 1, 2 and 3, Schedule of Other Deductions and Rental Schedule(s) if applicable)	_____	_____	_____
7. State and Local Income Taxes or License Fees based on income deducted on Federal Schedule C, E, or F or Federal Form 1065, 1120, 1120A or 1120S	_____	_____	_____
8. Additions from Schedule K or Form 1065 or 1120S, including Partners' Salaries per ordinance (Attach Schedule K of Form 1065 or 1120S and Rental Schedules, Form 8825, if applicable)	_____	_____	_____
9. Net Operating Loss deducted on Form 1120	_____	_____	_____
10. Total Income (Add Lines 1 through 9)	_____	_____	_____
11. Alcoholic Beverage Sales Deduction (From Worksheet C, Line 3)	_____	_____	_____
12. Local/Other Adjustments (Attach Full Explanation and Schedule)	_____	_____	_____
13. Subtractions from Schedule K of Form 1065 or 1120S (Attach Schedule K or Form 1065 or 1120S and Rental Schedules, Form 8825, if applicable)	_____	_____	_____
14. Professional Expenses not reimbursed by the Partnership (Attach Schedule of Expenses)	_____	_____	_____
15. Total Adjustments (Add Lines 11 through 14 inclusive)	_____	_____	_____
16. *Adjusted Net Profit* (Subtract Line 15 from Line 10)	_____	_____	_____

WORKSHEET B - BUSINESS APPORTIONMENT			
All licensees whose business operations were not conducted entirely in the Tax Jurisdiction must complete this part, regardless of profit or loss.			
APPORTIONMENT FACTORS	COLUMN A City of Morehead	COLUMN B Total Everywhere	COLUMN C A/B = C
PAYROLL FACTOR			
1. Compensation Paid or Payable to Employees	_____	_____	_____
SALES FACTOR			
2. Gross receipts from Sales, Rents, Work or Service Performed	_____	_____	_____
3. TOTAL PERCENTAGES			
4. BUSINESS APPORTIONMENT (If your business had both a sales factor and a payroll factor, Divide line 3 by two (2). If the business had either a sales factor or a payroll factor, but not both, Enter the single factor percentage here and Line 2 of front page)			

WORKSHEET C - ALCOHOLIC BEVERAGE SALES DEDUCTON	
1. DIVIDE <u>Kentucky Alcoholic Beverage Sales</u> Total Sales	= _____ %
2. Enter Net of Lines 10 and 13 of Worksheet A	_____
3. Alcoholic Beverage Sales Deduction (Multiply Line 1 by Line 2)	_____

MONTHLY RESTAURANT TAX RETURN

CITY OF MOREHEAD, 314 BRIDGE STREET, MOREHEAD, KY

Period Beginning: _____

Period Ending: _____

Return Due: _____

FEIN # _____

- 1. **Total Receipts** - Gross restaurant sales including restaurant tax collected 1 _____

- 2. **Taxable Restaurant Sales** - Line 1 divided by 1.03 2 _____

- 3. **Restaurant Tax Due** - 3% of taxable sales (.03 x Line 2) 3 _____
Pay this amount if filed timely

- 4. **Penalty** - If paying late, add 10% (.10 x Line 3) late penalty. 4 _____

- 5. **Interest** - If paying late, add ½ % interest (.005 x Line 3) for each month late. (A fraction of a month is counted as an entire month). 5 _____

- 6. **Total Penalty and Interest** - Line 4 plus Line 5 6 _____

- 7. **Total Amount Due if Late**- Line 3 plus Line 6. 7 _____

IMPORTANT: Return must be postmarked by the 20th of the month to avoid the assessment of penalty and interest. In the event that no restaurant sales were made or there is no tax due, timely returns must still be filed.

Remit total amount due. Make check payable to: **CITY OF MOREHEAD**
Mail to: **CITY OF MOREHEAD, 314 BRIDGE STREET, MOREHEAD, KY 40351**
For assistance, call (606)784-8505

Please make any name and address changes here:

Initial Return: _____
Final Return: _____

I declare under the penalties of perjury, that this return is true, correct and complete to the best of my knowledge.

⇒ **SIGN HERE** _____
President or Other Principal Officer, Partner or Proprietor DATE

⇒ **SIGN HERE** _____
Tax Return Prepared and Title Phone Number DATE

Revised 8/08/06

CITY OF MOREHEAD
314 BRIDGE STREET
MOREHEAD KY 40351

MONTHLY TRANSIENT ROOM TAX RETURN

For Month of:

Return Due:

1. **Total Receipts** – gross room rent received for the month
(subtract continuous occupancy of thirty (30) days or longer). **1** _____
2. **Taxable Receipts** – Line 1 multiplied by 4% (.04 x Line 1) **2** _____
3. **Penalty** –If paid late, 10% (.10 x Line 2) penalty **3** _____
4. **Interest** – If paid late, add 1½ % interest (.015 x Line 2)
for each month of delinquency or fraction thereof, until paid
in full. **4** _____
5. **Total Penalty and Interest** – Line 3 plus Line 4 **5** _____
6. **Total Amount Due if LATE** – Line 2 plus Line 5 **6** _____

IMPORTANT: Return must be postmarked by the due date to avoid penalty and interest. In the event that there is no room rent for the month or there is no tax due, timely returns still must be filed.

Remit total amount due. Make check payable to: **CITY OF MOREHEAD**
Mail to: CITY OF MOREHEAD, 314 BRIDGE STREET, MOREHEAD, KY 40351
For assistance, call (606) 784-8505

I certify under penalties of perjury and Morehead City Ordinance Chapter 34 that I am duly authorized to file this return, I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____

Print Your
Name & Title _____

Date: _____

**CITY OF MOREHEAD
ALCOHOL REGULATORY LICENSE FEE**

FOR THE MONTH OF:

LICENSEE:

LOCATION:

- | | |
|---|--------------|
| 1. GROSS RECEIPTS FROM ALCOHOL SALES | 1. _____ |
| 2. RECEIPTS (SEE BELOW)* | 2. _____ |
| 3. FEE DUE BEFORE CREDIT (4% OF LINE 2) | 3. _____ |
| 4. LESS 1/12 ANNUAL LICENSE FEE CREDIT | 4. _____ |
| 5. NET AMOUNT DUE | 5. _____ |
| 6. PENALTY (Payment is due on the 20 th of each month) | |
| a. 20% of line 5 for the first 30 days late or | 6. (a) _____ |
| b. 25% of line 5 for more than 30 days late | 6. (b) _____ |
| 7. TOTAL AMOUNT DUE | 7. _____ |

*LINE 2 RECEIPTS: IF YOU PASS THE FEE ON TO CUSTOMERS BY USING THE "BRACKET SYSTEM", DIVIDE THE AMOUNT ON LINE 1 BY 104 AND MULTIPLY BY 100.

MAIL TO: CITY OF MOREHEAD
314 BRIDGE STREET
MOREHEAD KY 40351

DUE: NO LATER THAN THE 20TH OF
THE MONTH FOLLOWING THE
REPORTING PERIOD.

SIGNATURE AND TITLE

DATE

***As stated in the Morehead City Ordinance; Chapter 113.11. The Alcohol Regulatory License Fee is due on the 20th of each month. Failure to pay such monthly remittance within ten (10) days of the due date constitutes a violation and subject license to suspension or revocation as authorized by KRS 243.480, 243.490, 243.500, 243.530. If payment of alcohol fee is more than thirty (30) days delinquent, your license will be suspended until the fee due and 25% penalty is paid.**

PLEASE NOTE: THE ORIGINAL FORM THAT IS SENT TO YOU IS THE ONLY ONE THAT IS TO BE MAILED BACK TO THE CITY OF MOREHEAD