NOTICE

*Important!!! Read before completing attached forms.

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

- **CC-3: Name, Address, 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 form and enclose it with your CC-3 filing. All forms are on the Web Site.**

If any of the aforementioned information is missing, the form may 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:

Telephone: (859) 292-3884 • Fax: (859) 292-3827 • TDD: 1 (800) 545-1833 Ext 947 • www.campbellcountyky.gov

NOTE: PAGE 8 OF THESE INSTRUCTIONS SHOWS ADDRESS LABELS FOR TAX RETURNS. PLEASE USE THE CORRECT MAILING ADDRESS LABEL FOR TIMELY PROCESSING. *Thank you!*

IMPORTANT!

Reminder, City of Wilder is now one of our Partnering Cities. You will now calculate your City of Wilder Gross Receipts Tax on the Campbell County Forms.

CAMPBELL COUNTY & CITIES OCCUPATIONAL TAX & BUSINESS LICENSE FEE ANNUAL RETURN

(No Substitute Forms—See Instructions)

Form CC-3
Rev. 1026

CC-3 2026

DUE DATE:

Print Date _____ Print Date _____

Page 1

FEDERAL TAX ID# OR SOCIAL SECURITY NUMBER:

ACCOUNT ID #:

Please print

Business name: _____

☐ Check if new address and make corrections

Print _____ Print _____

Address: _____

Address: _____

City/State/Zip: _____

TAX OFFICE USE ONLY
UNDERPAID ___ APP ___ 1099'S ___ FED SUPPORT ___
PAYROLL ___ OTHER ___ NOTICE # _____

IMPORTANT! SEE INSTRUCTIONS FOR MINIMUM TAX/FEES DUE, PAGE 3.

☐ **EXTENSION REQUEST FILING INSTRUCTIONS:**
FOR SIX (6) MONTH EXTENSION, PHOTOCOPY THIS RETURN AND PAY 90% OF TAX DUE IN COL. 6 FOR EACH LOCALITY AND MINIMUM RENEWAL FEES IN COL 9. SEE INSTRUCTIONS, PAGE 2. SIGN PHOTOCOPY AND REMIT WITH PAYMENT BY DUE DATE.

☐ **FINAL RETURN (Check ONLY to CLOSE ACCOUNT):**
DATE OPERATIONS CEASED OR BUSINESS SOLD: _____
WAS THERE A CHANGE OF OWNERSHIP/ENTITY? ☐ YES ☐ NO
PRINT NAME & ADDRESS OF NEW BUSINESS OWNER/ENTITY:
_____

PLEASE ALLOCATE PROPERLY. PLACE CHECK ON TOP OF THIS FORM.

☐ YES ☐ NO *Did you make payments in the sum of $600.00 or more to any individual for services rendered in Campbell County or City other than an employee? IF YES, YOU ARE REQUIRED TO FILE FORM 1099-NEC & 1099-MISC WITH THIS RETURN.*

COLUMN 1	Col. 2	Col. 3	Col. 4	Col. 5	TAX/FEE LIMITS		Col. 6	Col. 7	Col. 8	Col. 9
LOCALITY *(Taxpayers must file to County AND to applicable cities)*	TAX/FEE TYPE	SUBJECT EARNINGS	RATE (As a Decimal)	TAX AMOUNT	MINIMUM TAX	MAXIMUM TAX	TAX DUE	ESTIMATED PAYMENT (Includes Prior Year Column 9)	2026 TOTAL TAX DUE	2027 MINIMUM RENEWAL FEE/TAX
CAMPBELL COUNTY 1	FEE				$75 FLAT FEE		$75.00			$75.00 ☐
FORT THOMAS 2	NET		.0125		$25.00	NO LIMIT				$25.00 ☐
ALEXANDRIA 3	GROSS		.00075		$100.00	$25,000.00				$100.00 ☐
COLD SPRING 4	GROSS		TABLE		$25.00	$1,500.00				$25.00 ☐
SOUTHGATE 5	GROSS		TABLE		$35.00	$5,500.00				$35.00 ☐
HIGHLAND HEIGHTS 6	GROSS		.0035		$75.00	$10,000.00				$75.00 ☐
MELBOURNE 7	FEE				$50 FLAT FEE					$50.00 ☐
WOODLAWN 8	FEE				$50 FLAT FEE					$50.00 ☐
WILDER 9	GROSS		.00075		$50.00	$40,000.00				$50.00 ☐

RETURN MUST BE SIGNED—I hereby certify, under penalty of perjury, that the information herein and in any supporting schedules is true, correct and complete to the best of my knowledge.

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

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

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

☐ **Is it OK to discuss this return with the preparer?**
ATTENTION: Federal ID Numbers and Social Security Numbers must be Supplied for both Tax Preparer and Licensee.

→ **TOTAL 8a.**	0	**9.**	0
→ **TOTAL (Box 8a. plus Box 9) 10.**			0
PENALTY (5% per month or portion thereof not to exceed 25%. Minimum $25) 11.			
INTEREST (1% per month or portion thereof) 12.			
→ **TOTAL AMOUNT DUE 13. (check here if REFUND due ☐)**			0
CHECK NUMBER _____			

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

WRITE LICENSE ACCOUNT ID NUMBER ON CHECK PAYABLE TO *"Campbell Co. Fiscal Court."* DO NOT STAPLE TAX FORMS.

MAIL RETURNS WITH PAYMENTS TO: Campbell County Fiscal Court, PO Box 645245, Cincinnati, OH 45264-5245

MAIL RETURNS WITHOUT PAYMENTS TO: Campbell County Occupational Tax Office, PO Box 72958, Newport, KY 41072-0958

GENERAL INSTRUCTIONS

INTRODUCTION

Campbell County Fiscal Court is the collecting and licensing agent for occupational tax and business license fees for Campbell County, Kentucky and the Cities of Alexandria, Cold Spring, Fort Thomas, Highland Heights, Melbourne, Southgate, Wilder and Woodlawn. The occupational tax and business license fees are imposed for the privilege of engaging in any business, profession, occupation, or trade within Campbell County or its Cities regardless of the legal residence of the party so engaged. The rates, tax and fee type, minimum and maximum taxes, and fees differ for the County and each City (Net Profit, Gross Receipts or Flat Fee). Note city tax tables that may be applicable. Business activity conducted in Campbell County is subject to County Tax IN ADDITION to any City Tax or License Fees.

The Campbell County & Cities Occupational Tax & Business License Fee Annual Return is for taxpayers who are making sales, performing work or services, owning and operating rental real estate, or otherwise conducting a business, trade, occupation or profession in Campbell County and Cities, Kentucky to file and remit occupational taxes and business license fees.

Use Schedules N - Net Profit Method and/or G - Gross Receipts, as applicable, to calculate subject earnings for each locality and Campbell County (complete one Schedule for each locality as needed). See page 1 columns 2 & 4 for tax locality tax method. The schedule accommodates the filing needs of individuals, sole proprietorships, partnerships, and corporations. There is no minimum income amount which should be earned before you are liable for filing a tax return.

Where to File: Mail Returns with Payments to: Campbell County Fiscal Court, P.O. Box 645245, Cincinnati, OH 45264-5245 (Bank Lockbox) with check or money order made payable to "Campbell County Fiscal Court." Mail Returns without Payments to: Campbell County Occupational Tax Office, P.O. Box 72958, Newport, Kentucky 41072-0958. Walk-in 1098 Monmouth St., Ste. 320, Newport, Kentucky 41071.

QUESTIONS ON TAX FORMS/INSTRUCTIONS, CONTACT: Campbell County Fiscal Court, PO Box 72958, Newport, KY 41072-0958
Telephone: (859) 292-3884 • TDD: 1 (800) 545-1833 Ext 947 • Fax: (859) 292-3827 • www.campbellcountyky.gov

Who Must File Form CC-3:

Corporations, partnerships, sole proprietorships, estates and trusts, or other businesses engaged in an occupation, trade, or profession with a business nexus in Campbell County, Kentucky.

A Tax Form Must Be Filed *with required applicable Federal Forms/Schedules* Even If:

- The business activity resulted in a loss for 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,"** sign, and return the form to the Campbell County Occupational Tax Office.
- Your business activity ceased prior to the beginning of the tax year but you have not provided written notification that operations ceased. Print the statement **"NO ACTIVITY"** on one of the locality lines and CHECK **"FINAL RETURN,"** enter the date activity ceased, sign, and return the form to the Campbell County Occupational Tax Office.
- Your business was operational for a portion of the tax year but ceased operation prior to the completion of the fiscal period. Complete the tax form according to the instructions provided. Check the box designated **"FINAL RETURN,"** enter the date activity ceased, sign, and return the form to the Campbell County Occupational Tax Office.
- You applied for a tax account with the intention of starting a business but never transacted business within Campbell County, Kentucky and do not intend to do so in the future. Print the statement **"NO ACTIVITY,"** check the box **"FINAL RETURN,"** sign, and return the form to the Campbell County Occupational Tax Office.

When to File: Form CC-3 must be delivered or postmarked by the 15th day of the 4th month after the end of the fiscal year.

Signature: If the return is being filed by a corporation, it must be signed and dated by a corporate officer authorized to sign. If the return is being filed by a partnership, it must be signed by a general partner. If the return is being filed by a sole proprietor, it must be signed by that individual. Additionally, the licensee who signs the return must print his/her name in the area provided.

Extensions: If an extension of time for filing is required, a separate extension request to the Campbell County Occupational Tax Office is mandatory in all cases. You must file a copy of Form CC-3 using the instructions on the Form to request an automatic 6-month extension to file Form CC-3. All extension requests should include your Campbell County Occupational Tax account number. Any tax due must be paid with the extension request and the request must be postmarked or hand-delivered to the Campbell County Occupational Tax Office on or before the original due date.

If an extension of time for the filing of a return has been granted, any balance of the license fee unpaid by the regular due date bears interest at the rate of twelve percent (12%) per annum. In addition, a late payment penalty of five percent (5%) per month, or fraction of a month (minimum of $25) to a maximum of twenty-five percent (25%) is assessed against any license fee balance unpaid by the regular due date, unless estimated tax payments of at least 90% of the current year's total liability, as finally determined, has been submitted by the original due date of the return.

Failure to File Penalty: There is a five percent (5%) penalty per month or fraction of a month (minimum of $25) to a maximum of twenty-five percent (25%) for failure to file a tax return by the regular or extended date.

Failure to Pay Penalty: There is a five percent (5%) penalty per month or fraction of a month (minimum of $25) to a maximum of twenty-five percent (25%) for failure to pay or late payment of occupational tax if no extension was filed. If an extension was filed, see the instructions under *"Extensions"*.

Interest: Interest is computed at twelve percent (12%) per annum from the original due date until the date of payment.

Two (2) Year Statute of Limitations for Refunds: Refund requests must be submitted within two (2) years from the date the overpayment was made.

Accounting Methods:

CONSOLIDATED RETURNS - Are not permitted in filing this return. If a corporation that is subject to the occupational tax is included in a consolidated return, that corporation shall submit the following:

1. Form CC-3 based upon the taxable income (or loss) of the corporation subject to the occupational license tax, not the consolidated taxable income.
2. A copy of the consolidated Form 1120 or its equivalent.
3. A computation sheet 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 the filing of this return. Therefore, if any entity has operations both within and outside Campbell County, Kentucky then the total profit or loss or total gross receipts per the Federal return of the entity should be reported on this return. Business entities with operations both within and outside Campbell County shall complete the Net Profit and Gross Receipts Business Allocation as applicable.

GENERAL INSTRUCTIONS (Continued)

State and Local Exemptions:
The following persons are exempt under Kentucky law from the occupational license fee and are not required to file a return:

1. Public Service Corporations which pay an ad valorem tax on property valued and assessed by the Kentucky Department of Revenue pursuant to the provisions of KRS 136.120. Licensees whose businesses are predominantly non-public service who are also engaged in public service activity are required to pay a license tax on their net profit and/or gross receipts derived from the non-public service activities apportioned to the County and City where applicable. **NOTE:** Effective January 1, 1984, regular and irregular route common carrier trucking companies, bus line companies, and taxicab companies which had previously been classified as Public Service Corporations were expressly deleted from the class of such corporations and are therefore required to pay an occupational license fee.
2. Insurance companies incorporating under the laws of and doing business in the State of Kentucky except as provided for under KRS 91A.080.
3. Banks, trust companies, combined bank and trust companies, combined trust, banking and title businesses, savings and loan associations.
4. Persons or business entities that operate a two-dwelling unit rental property, where owner occupies one dwelling unit and rents the other dwelling unit.
   NOTE: Persons whose sole business activity is the manufacture of and/or sale of alcoholic beverages. Persons engaged in the business of manufacturing and/or selling alcoholic beverages are required to file a return, but may exclude the portion of their net profits and/or gross receipts derived from such manufacture and/or sale of alcoholic beverages. See instructions in Schedule NX and GX for more detailed information.

Special Provisions of Local Laws: The following entities are exempt under Campbell County and Cities, Kentucky ordinances from the occupational license fee and are not required to file a return: funds, foundations, corporations, or associations organized and operated for the exclusive and sole purpose of religious, charitable, scientific, literary, educational, civic or fraternal purposes, where no part of the earnings, incomes or receipts of such unit, group, or association, inures to the benefit of any private shareholder or other person.

FORM CC-3: SPECIFIC INSTRUCTIONS: READ THE INSTRUCTIONS BELOW AND ON THE FOLLOWING PAGES FOR ITEMS THAT APPLY TO YOUR OPERATION BEFORE COMPLETING FORM CC-3.

COLUMN 1: LOCALITY. Lists Cities and Campbell County. Subject earnings are reportable for any locality in which taxpayers are making sales, performing work or services, owning and operating rental real estate, or otherwise conducting a business, trade, occupation or profession in Campbell County and Cities, Kentucky. NOTE taxpayers conducting business in any City also must file for Campbell County and also pay County occupational tax.
COLUMN 2: FEE TYPE. Determine the Tax/Fee Type for the applicable localities. Net Profit (SCHEDULE N), Gross Receipts (SCHEDULE G) or Fee. A flat annual fee is assessed for Campbell County and the cities of Melbourne and Woodlawn.
COLUMN 3: **SUBJECT EARNINGS:** Enter the Subject Earnings calculated on SCHEDULE N and/or SCHEDULE G as applicable on the appropriate line for Campbell County and any applicable City. If there was no business activity conducted in a locality, enter "NO ACTIVITY."
COLUMN 4: **RATE:** The respective tax rate for the Locality. Note City Tax Tables as applicable.
COLUMN 5: TAX AMOUNT. Multiply the amount in Column 3, "Subject Earnings," by the tax rate in Column 4 and enter in Column 5 (amount may not be less than zero). There should be an entry for the Campbell County line and for any applicable city(ies) lines. Use City Tax Tables as applicable.
COLUMN 6: TAX DUE. Compare amount reported in Column 5 to the TAX/FEE LIMITS. All localities have a minimum tax or a flat fee.
COLUMN 7: ESTIMATED PAYMENT: Enter amount of any payments made for minimum tax paid in COLUMN 9 on prior year return, payments with extension requests, overpayments, or estimated payments.
COLUMN 8: TOTAL TAX/FEE DUE: Subtract the amount in Column 7 from the amount in Column 6. Enter the difference in Column 8.
BOX 8A: TOTAL TAX/FEE DUE: Add the total tax/fee due for all localities reported in Column 8. Enter the grand total of taxes and fees due in Box 8A.
COLUMN 9: MINIMUM RENEWAL TAX/FEE DUE: All businesses continuing operations in Campbell County and all applicable Cities must **CIRCLE/CHECK** the minimum renewal tax/fee due. This is an estimated payment and may be claimed in Column 7 on subsequent year return.
BOX 9: **MINIMUM RENEWAL TAX/FEE DUE:** Add all applicable localities circled/checked in Column 9. Write grand total in Box 9.
BOX 10: TOTAL. Add the amount in Box 8A and Box 9. Remit this amount by Due Date.
BOX 11: PENALTY. Multiply the number of months, or portions thereof, beyond the Due Date by 5% (not to exceed 25%, Minimum penalty is $25.00). Multiply that total by the Total Amount of BOX 8A and enter the result in BOX 11 as Penalty.
BOX 12: INTEREST. Interest is computed at one percent (1%) per month or portion thereof that the Occupational Tax is paid after the Due Date. Multiply the number of months by 1%. Multiply that total percent by the Total Amount of BOX 8A and enter the result in BOX 12 as Interest.
BOX 13: TOTAL AMOUNT DUE. Add together BOX 10, BOX 11 and BOX 12. Make check payable to "*Campbell County Fiscal Court*" or check refund due.

SCHEDULE NY: NET PROFIT BUSINESS ALLOCATION--READ THE INSTRUCTIONS BELOW FOR THE ITEMS THAT APPLY TO YOUR OPERATION BEFORE COMPLETING SCHEDULE N.

Line 1(a): "Gross Receipts City" - Enter total gross receipts from sales made or services performed in applicable City of Campbell County. MAKE COPIES AS NEEDED FOR EACH LOCALITY WHERE REPORTING NET PROFIT.
Line 1(b): "Gross Receipts - Total Operations Everywhere" - Enter total gross receipts (less returns and allowances) from sales made or services performed everywhere for your total operation per the Federal return. Sole Proprietors, do not include gross receipts from additional schedules (Schedule C,E,F) if they have no activity within the County or Cities.
Line 1(c): "City Gross Receipts Percentage" - Divide the entry in Column A of Line 1, by the entry in Column B of Line 1. Enter the resulting percentage in Column C, Line 1.
Line 2(a): "Gross Wages – City" - Enter total gross wages paid to employees for work in applicable City of Campbell County. **NOTE:** This includes compensation of officers, but not contract or sub-contract labor or fees paid for leased employees.
Line 2(b): "Gross Wages – Total Operations Everywhere" - Enter total gross wages paid to employees everywhere per the Federal return. **NOTE:** This includes compensation of officers, but not contract or sub-contract labor or fees paid for leased employees.
Line 2(c): "City Gross Wage Percentage" – Divide Line 2, Column A by Line 2, Column B and enter the result.
Line 3: "Total Percentages for City"- Add Line 1, Column C to Line 2, Column C and enter the result.
Line 4: "Average Percentage" - If both Lines 1 and 2 of Column B, are greater than zero, divide the entry on Line 3 by 2, and enter the result on Line 4, and Line 21 of SCHEDULE N. However, if the business had either: (a) receipts greater than zero (Line 1, Column B), or (b) wages greater than zero, (Line 2, Column B), but not both, the entry in Line 3 should be entered on Line 4 and on Line 21 of SCHEDULE N.

SCHEDULE NX: NET PROFIT ALCOHOLIC BEVERAGE SALES—DEDUCTION MAY BE TAKEN ONLY IF BUSINESS ENGAGED IN SELLING ALCOHOLIC BEVERAGES HAD A PROFIT.

Kentucky alcoholic beverage sales divided by total sales equals the alcoholic beverage percentage.

- Individuals – NET PROFIT ONLY: Multiply alcoholic beverage percentage by net profit of business engaged in the sale of alcoholic beverages as reported on Line 13, minus Line 16, SCHEDULE N.
- Partnerships - NET PROFIT ONLY: Multiply alcoholic beverage percentage by Line 13, minus sum of Lines 14, 16, 17, and 18, SCHEDULE N.
- Corporations - NET PROFIT ONLY: Multiply the alcoholic beverage percentage by Line 13, minus the sum of Lines 14, 16, and 17, SCHEDULE N.

SCHEDULE N: NET PROFIT METHOD

COMPLETE ONLY ONE COLUMN, AS APPLICABLE—MAKE COPIES AS NEEDED FOR EACH LOCALITY

1. **FOR CITY:** _____ **ACCOUNT #:** _____

		INDIVIDUAL	PARTNERSHIP	CORPORATION
2.	Non-employee compensation as reported on Form 1099-NEC reported as "other income" on Federal Form 1040. **Attach** Page 1 of Form 1040 and Form 1099.	2.)		
3.	Net profit or (loss) per Federal Schedule C of Form 1040. **Attach** Schedule C, Pages 1 and 2.	3.)		
4.	Capital gain or (loss) from Federal Form 4797, Form 6252 or from Federal Form 8824. Attach Form 4797, Pages 1 and 2, Form 6252, or Form 8824, Pages 1 and 2.	4.)		
5.	Rental income or (loss) per Federal Schedule E of Form 1040. **Attach** Schedule E.	5.)		
6.	Net farm profit or (loss) per Federal Schedule F of Form 1040. **Attach** Schedule F, pages 1 and 2.	6.)		
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.	7.)		
8.	Ordinary income/loss on Federal Form 1065. **Attach** Form 1065, Pages 1-5, Form 1125A, Schedule of Other Deductions, and Form 8825 Rental Income/Expense.		8.)	
9.	Taxable income/loss on Federal Form 1120 or Ordinary income/loss on Federal Form 1120S. **Attach** Form 1120, Pages 1 and 2, Form 1125A, and Schedule of other Deductions **OR** Form 1120S, Pages 1, 2 and 3, Form 1125A, Schedule of other Deductions, and Form 8825 Rental Income/Expense.			9.)
10.	State Income Taxes and Occupational License Fees deducted on the Federal Schedule C, E, F or Form 1065, 1120 or 1120S.	10.)	10.)	10.)
11.	Additions from Schedule K of Form 1065 or Form 1120S. **Attach** Schedule K of Form 1065 or 1120S and Form 8825 Rental Income/Expense.		11.)	11.)
12.	Net Operating Loss deducted on Form 1120.			12.)
13.	**Total Income** - Add Lines 2 through Line 12.	13.)	13.)	13.)
14.	Subtractions from Schedule K of Form 1065 or Form 1120S. **Attach** Schedule K of Form 1065 or 1120S and Form 8825 Rental Income/Expense.		14.)	14.)
15.	Alcoholic Beverage Sales Deduction FROM **SCHEDULE NX LINE 3 BELOW**.	15.)	15.)	15.)
16.	Other Adjustments. **Attach** Schedule	16.)	16.)	16.)
17.	Non-Taxable Income. **Attach** Schedule.		17.)	17.)
18.	Professional Expenses not reimbursed by the Partnership. **Attach** Schedule of Expenses.		18.)	
19.	**Total Deductions** - Add Lines 14 through Line 18	19.)	19.)	19.)
20.	**Adjusted Net Profit** - Subtract Line 19 from Line 13	20.)	20.)	20.)
21.	**Allocation percentage from SCHEDULE NY LINE 4 BELOW, IF APPLICABLE**	21.)	21.)	21.)
22.	**SUBJECT EARNINGS. MULTIPLY LINE 21 BY LINE 20. ENTER RESULT HERE AND ON PAGE 1, COLUMN 3 FOR THIS LOCALITY**	22.)	22.)	22.)

SCHEDULE NY: NET PROFIT BUSINESS ALLOCATION

All licensees who conducted business operations in a City collecting net profit tax, must complete this part, regardless of profit or loss.

DIVIDE: (A ÷ B = C)
NOTE: All Percentages in Column C should be carried out four (4) decimal places.

APPORTIONMENT FACTORS	COLUMN A LOCATED CITY ABOVE	COLUMN B TOTAL OPERATIONS EVERYWHERE	COLUMN C CITY %
1. **Gross receipts** from sales made and/or services rendered	(1a.) $	(1b.) $	(1c.) %
2. **Gross wages,** salaries, and other compensation paid to all employees. Includes compensation of officers, but not contract labor or leased employees.	(2a.) $	(2b.) $	(2c.) %
3. **Total Percentage For City.** Add the percentages computed on Lines 1c. & 2c.			(3.) 0 %
4. **Average Percentage - If both entries on Lines 1b. and 2b. are greater than zero, then divide entry on Line 3 by 2** and enter here and on Line 21 in SCHEDULE N above. If either Line 1b. or Line 2b. is NOT greater than zero, enter the amount from Line 3 here and on Line 21 in SCHEDULE N ABOVE.			(4.) %

SCHEDULE NX: NET PROFIT ALCOHOLIC BEVERAGE SALES

1. Divide: Kentucky Alcoholic Beverage Sales / Total Sales = NOTE: "Total Sales" is total gross receipts of business including non-alcoholic beverage sales	(1.) %
2. Enter net profit amount (see instructions for Schedule NX)	(2.) $
3. ALCOHOLIC BEVERAGE SALES DEDUCTION. Multiply Line 1 X Line 2 and enter on Schedule N, Line 15 ABOVE	(3.) $

SCHEDULE N: SPECIFIC INSTRUCTIONS NET PROFIT--READ THE INSTRUCTIONS BELOW FOR THE ITEMS THAT APPLY TO YOUR OPERATION BEFORE COMPLETING FORM CC-3.

Use Schedule N to calculate subject earnings for each applicable City. Complete one Schedule for each locality as needed. Attach to CC-3 Form along with applicable Federal Forms and Schedules. The forms are designed to accommodate the filing needs of individuals, sole proprietors, partnerships, and corporations. You should complete only those items that apply to your operation:

- 1099 NEC - Individuals receiving payments for contract services (non-employee compensation) who are not claiming business expenses. Complete SCHEDULE N Lines 2, 13, 20, 21, 22 under column **"INDIVIDUAL"** as applicable, SCHEDULE NY and complete CC-3.
- Schedule C, E, or F - Individuals receiving income from the operation of a trade, business or profession. Complete SCHEDULE N Lines 3 through 22 under the column marked **"INDIVIDUAL"** as applicable, SCHEDULE NY, SCHEDULE NX if applicable, and complete CC-3.
- Form 1065 Partnerships - Complete SCHEDULE N Lines 8 through 22 under the column marked **"PARTNERSHIP"** as applicable, SCHEDULE NY, SCHEDULE NX if applicable, and complete CC-3.
- Form 1120, 1120S, 1120H Corporations (Complete Lines 9 through 22 under the column marked **"CORPORATION"** as applicable, SCHEDULE NY, SCHEDULE NX if applicable, and complete CC-3.

Line 1: Enter the name of the City in which the person or business entity made sales, performed work or services, owned and operated rental real estate, or otherwise conducted a business, trade, occupation or profession.

Line 2: Enter the amount of non-employee compensation reported on Federal Form 1099 NEC or the amount of other income per Form 1040.

NOTE: Line 2 should be completed only by individuals who received payments for contract services who are not claiming business expenses. Attach a copy of page 1 of Form 1040 and Form 1099 NEC. If you had no other type of income to report, i.e. you did not own or operate a business during the year, read the instructions for Lines 13, 20, 21, 22 and SCHEDULE NY and complete CC-3.

Line 3: Enter the net profit or loss as shown on Federal Schedule C. **Attach** copy of page 1 and 2 of Schedule C. Persons with real estate sales must attach list of ALL properties sold.

Line 4: Enter 100% of the short term capital gains and long term capital gains carried over from Federal Form 4797 or Federal Form 6252 (installment sales) to Federal Schedule D representing gain from the sale of property used in your trade or business. Also, enter gain from Federal Form 8824 (Like-Kind Exchanges). **Attach** a copy of Form 4797, pages 1 and 2, Form 6252, or Form 8824, pages 1 and 2.

Line 5: Enter the total rental income or loss per Federal Schedule E. **Attach** a copy of Federal Schedule E of Form 1040.

Line 6: Enter the net farm profit or loss per Federal Schedule F. **Attach** a copy of Federal Schedule F.

Line 7: Enter the net gain or loss from the sale of property used in your trade or business per Federal Form 4797. **Attach** copy of Form 4797, pages 1 and 2.

Line 8: Enter the Ordinary Income or Loss per Federal Form 1065. **Attach** a copy of Federal Form 1065, Pages 1, 2, 3, 4 and 5, Form 1125A, Schedule of Other Deductions, and Form 8825 Rental Schedule(s) if applicable, or its equivalent. Persons with real estate sales must attach list of properties sold.

Line 9: Enter the Taxable Income or Loss after special deductions and net operating loss per Federal Form 1120 **OR** Ordinary Income/Loss on Federal Form 1120S **OR** Taxable Income/Loss on Federal Form 1120-REIT, excluding dividend distributions. **Attach** copy of Federal Form 1120, Pages 1 and 2, Form 1125A, and Schedule of Other Deductions **OR** 1120S, Pages 1, 2 and 3, Form 1125A, Schedule of Other Deductions, and Form 8825 Rental Income/Expense **OR** 1120-REIT, Pages 1 and 2 and Schedule of Other Deductions. Persons with real estate sales must attach list of properties sold.

Line 10: Enter any deduction taken for occupational taxes by an individual on Schedule C, E, or F, by a partnership on Form 1065, or by a corporation on Form 1120 or 1120S, or for state taxes based on income on Form 1120.

Line 11: Enter the total of the income items listed below which are allocated to the partners or shareholders and are not included as income on Federal Form 1065 or 1120S. **Attach** a copy of Schedule K, or its equivalent, and Rental Schedules, if applicable.

- Net income from rental real-estate activities
- Net income from other rental activities
- Portfolio income
- Interest income
- Dividend income
- Royalty income
- Net short-term capital gain
- Net long-term capital gain
- Other portfolio income
- Guaranteed payments to partners
- Net gain under Section 1231 (other than due to casualty or theft)

Line 12: Enter the amount of any net operating loss, if taken as a deduction on Federal Form 1120. This amount is to be added to taxable income.

Line 13: Enter the total of Lines 2 through 12, as applicable.

Line 14: Enter the total of the items listed below that are allocated to the partners or shareholders which are not included as losses or expenses on Federal Form 1065 or Form 1120S, as they are allowed as deductions for occupational tax purposes. **Attach** a copy of Schedule K or its equivalent and Rental Schedules, if applicable.

- Net loss from rental real-estate activities
- Net loss from other rental activities
- Portfolio loss
- Net short-term capital loss
- Net long-term capital loss
- Net loss under Section 1231 (other than due to casualty or theft)
- Charitable Contributions
- Expense deductions for recovery property (Section 179)
- Deductions related to portfolio income

NOTE: Contributions to KEOGH Plans, Simplified Employee Pension Plans, and Medical Insurance Premiums on behalf of partners or shareholders are not deductible on Form CC-3.

Line 15: Enter the total from Line 3 of SCHEDULE NX, NET ALCOHOLIC BEVERAGE SALES, if applicable. SEE INSTRUCTIONS FOR SCHEDULE NX.

Line 16: Adjustments can be made on Form CC-3 if any sum is elected by the licensee as a credit against its federal income tax liability in lieu of a deduction for business expenses otherwise available to the licensee. Included in this list are the following: (1) If wage and salary expense is being reduced as a result of the work opportunity credit, (2) If the depreciable basis of an asset was reduced by the amount of investment credit claimed, ACRS depreciation may be taken on that basis reduced over the life of the asset.

Line 17: Corporate taxpayers may deduct, if substantiation is provided by including a completed copy of Schedule C of the Federal Form 1120, the following amounts (net of the deductions properly allocated thereto) without proof of non-unitary source:

- Foreign dividend income
- Foreign rental income
- Interest earned on U.S. Obligations
- Foreign royalty income
- Foreign capital gains
- Ordinary income or loss from other partnerships or S corporations which is included in income on Line 8 or Line 9 of Form CC-3 and of which those partnerships or S Corporation are currently filing with the County. Please note the occupational account number the income is being reported under.

Line 18: Enter the amount of professional expenses claimed by the partners on their individual Form 1040 which are related to, but not reimbursed by, the partnership. Include a schedule listing partners name(s), the type of deduction, and the amount of each deduction.

Line 19: Enter the total of Lines 14 through 18, as applicable.

Line 20: Subtract Line 19 from Line 13. This entry represents your "Adjusted Net Profit."

Line 21: ALLOCATION PERCENTAGE. Enter the Average Percentage from Schedule NY, Line 4. See Schedule NY Instructions.

Line 22: SUBJECT EARNINGS. Multiply Line 20 by the Allocation Percentage in Line 21 and enter result in Line 22 and on CC-3 Page 1 Column 3 Subject Earnings for the applicable Locality.

SCHEDULE G: GROSS RECEIPTS METHOD

COMPLETE ONLY ONE COLUMN, AS APPLICABLE—MAKE COPIES AS NEEDED FOR EACH CITY

1. FOR CITY: _____ **ACCOUNT #:** _____

		INDIVIDUAL	PARTNERSHIP	CORPORATION
2.	Non-employee compensation as reported on Form 1099-NEC reported as "other income" on Federal Form 1040 . **Attach** Page 1 of Form 1040 and Form 1099.	2.)		
3.	Gross Receipts or Sales per Federal Schedule C of Form 1040. **Attach** Schedule C, Pages 1 and 2.	3.)		
4.	Gross receipts per Federal Schedule E of Form 1040. **Attach** Schedule E.	4)		
5.	Gross income per Federal Schedule F of Form 1040. **Attach** Schedule F, pages 1 and 2.	5.)		
6.	Gross receipts or sales per Federal Form 1065. **Attach** Form 1065, Pages 1, 2, 3, 4 and 5, Form 1125A, Schedule of Other Deductions, and Form 8825 Rental Income/Expense.		6.)	
7.	Gross Receipts from Rental Real Estate of a Partnership. **Attach** Federal Form 8825.		7.)	
8.	Gross Receipts or Sales on Federal Form 1120 **OR** Gross Receipts or Sales on Federal Form 1120S. **Attach** Form 1120, Pages 1 and 2, Form 1125A, Schedule of other Deductions **OR** Form 1120S, Pages 1, 2 and 3, Form 1125A, Schedule of other Deductions, and Form 8825 Rental Income/Expense.			8.)
9.	Gross Receipts from Rental Real Estate of an S Corporation. **Attach** Federal Form 8825.			9.)
10.	**Total Gross Receipts** - Add Lines 2 through Line 9.	10.)	10.)	10.)
11.	Alcoholic Beverage Sales Deduction **FROM SCHEDULE GX LINE 3 BELOW**.	11.)	11.)	11.)
12.	Excise Tax (Sales Tax).	12.)	12.)	12.)
13.	Returned Goods and Allowances.	13.)	13.)	13.)
14.	**Total Deductions** - Add Lines 11 through Line 13.	14.)	14.)	14.)
15.	**Adjusted Gross Receipts** - Subtract Line 14 from Line 10.	15.)	15.)	15.)
16.	**Allocation percentage from SCHEDULE GY LINE 4 BELOW, IF APPLICABLE.**	16.)	16.)	16.)
17.	**SUBJECT EARNINGS. MULTIPLY LINE 15 BY LINE 16; ENTER RESULT HERE AND ON PAGE 1, COLUMN 3 FOR THIS LOCALITY.**	17.)	17.)	17.)

SCHEDULE GY: GROSS RECEIPTS BUSINESS ALLOCATION

All licensees who conducted business operations in a City collecting gross receipts tax, see page 1, column 1 and 2, must complete this part, regardless of profit or loss.

DIVIDE: (A ÷ B = C)
NOTE: All Percentages in Column C should be carried out four (4) decimal places.

	APPORTIONMENT FACTORS	COLUMN A LOCATED CITY ABOVE	COLUMN B TOTAL OPERATIONS EVERYWHERE	COLUMN C CITY %
1.	**Gross receipts** from sales made and/or services rendered	**(1a.)** $	**(1b.)** $	**(1c.)** %
2.	**Gross wages,** salaries, and other compensation paid to all employees. Includes compensation of officers, but not contract labor or leased employees.	**(2a.)** $	**(2b.)** $	**(2c.)** %
3.	**Total Percentage For City.** Add the percentages computed on Lines 1c. & 2c.			**(3.)** 0 %
4.	**Average Percentage** - **If both entries on Lines 1b. and 2b. are greater than zero, then divide entry on Line 3, Column C, by 2** and enter here and on Line 16 in SCHEDULE G above. If either Line 1b. or Line 2b. is NOT greater than zero, enter the amount from Line 3 here and on Line 16 in SCHEDULE G ABOVE.			**(4.)** %

SCHEDULE GX: GROSS RECEIPTS ALCOHOLIC BEVERAGE SALES

1. Kentucky Alcoholic Beverage Sales enter here and on Schedule G Line 11 (ALCOHOLIC BEVERAGE SALES DEDUCTION)	**(1.)** $

SCHEDULE GY: GROSS RECEIPTS BUSINESS ALLOCATION--READ THE INSTRUCTIONS BELOW FOR THE ITEMS THAT APPLY TO YOUR OPERATION BEFORE COMPLETING SCHEDULE G.

Line 1(a): "Gross Receipts City." - Enter total gross receipts from sales made or services performed in applicable City of Campbell County. MAKE COPIES AS NEEDED FOR EACH LOCALITY WHERE REPORTING GROSS RECEIPTS.

Line 1(b): "Gross Receipts - Total Operations Everywhere" - Enter total gross receipts (less returns and allowances) from sales made or services performed everywhere for your total operation per the Federal return. Sole Proprietors, do not include gross receipts from additional schedules (Schedule C,E,F) if they have no activity within the County or Cities.

Line 1(c): "City Gross Receipts Percentage" - Divide the entry in Column A of Line 1, by the entry in Column B of Line 1. Enter the resulting percentage on Column C, Line 1.

Line 2(a): "Gross Wages – City" - Enter total gross wages paid to employees for work performed within applicable City of Campbell County.

Line 2(b): "Gross Wages – Total Operations Everywhere" - Enter total gross wages paid to employees everywhere per the Federal return.

SCHEDULE GY: GROSS RECEIPTS BUSINESS ALLOCATION—INSTRUCTIONS—CONTINUED

NOTE: Entries on Lines 2(a.) and 2(b.) should include compensation of officers. Do not include contract or sub-contract labor or fees paid for leased employees.
Line 2(c): "City Gross Wage Percentage" – Divide Line 2, Column A by Line 2, Column B and enter the result.
Line 3: "Total Percentages for City"- Add Line 1, Column C to Line 2, Column C and enter the result.
Line 4: "Average Percentage" - If both Lines 1 and 2 of Column B, are greater than zero, divide the entry on Line 3 by 2, and enter the result on Line 4, and Line 16 of SCHEDULE G. However, if the business had either: (a) receipts greater than zero (Line 1, Column B), or (b) wages greater than zero, (Line 2, Column B), but not both, the entry in Line 3 should be entered on Line 16 of SCHEDULE G.

SCHEDULE GX: GROSS RECEIPTS ALCOHOLIC BEVERAGE SALES--READ THE INSTRUCTIONS BELOW FOR THE ITEMS THAT APPLY TO YOUR OPERATION BEFORE COMPLETING SCHEDULE G.

Follow the instructions on the form for the alcoholic beverage deduction.

SCHEDULE G: SPECIFIC INSTRUCTIONS GROSS RECEIPTS--READ THE INSTRUCTIONS BELOW FOR THE ITEMS THAT APPLY TO YOUR OPERATION BEFORE COMPLETING FORM CC-3.

Use Schedule G to calculate subject earnings for each applicable City. Complete one Schedule for each locality as needed. Attach to CC-3 Form along with applicable Federal Forms and Schedules. The forms are designed to accommodate the filing needs of individuals, sole proprietors, partnerships, and corporations. You should complete only those items that apply to your operation:

- 1099 NEC - Individuals receiving payments for contract services (non-employee compensation) who are not claiming business expenses. Complete SCHEDULE G Lines 2 through 17 under column marked **"INDIVIDUAL"** as applicable, SCHEDULE GY and complete CC-3.
- Schedule C, E, or F - Individuals receiving income from the operation of a trade, business or profession. Complete SCHEDULE G Lines 2 through 17 under the column marked **"INDIVIDUAL"** as applicable, SCHEDULE GY, SCHEDULE GX if applicable, and complete CC-3.
- Form 1065 Partnerships - Complete SCHEDULE G Lines 6 through 17 under the column marked **"PARTNERSHIP"** as applicable, SCHEDULE GY, SCHEDULE GX if applicable, and complete CC-3.
- Form 1120, 1120S, 1120H Corporations - Complete Lines 8 through 17 under the column marked **"CORPORATION"** as applicable, SCHEDULE GY, SCHEDULE GX if applicable, and complete CC-3.

Line 1: Enter the name of the City in which the person or business entity made sales, performed work or services, owned and operated rental real estate, or otherwise conducted a business, trade, occupation or profession.
Line 2: Enter the amount of non-employee compensation reported on Federal Form 1099 NEC or the amount of other income per Form 1040.
NOTE: Line 2 should be completed only by individuals who received payments for contract services who are not claiming business expenses. Attach a copy of page 1 of Form 1040 and Form 1099 NEC. If you had no other type of income to report, i.e. you did not own or operate a business during the year, read the instructions for Lines 10, 15, 16, 17 and SCHEDULE GY and complete CC-3.
Line 3: Enter gross receipts or sales as shown on Federal Schedule C. **Attach** a copy of page 1 and 2 of Schedule C. Persons with real estate sales must attach list of properties sold.
Line 4: Enter the total rental and royalty income per Federal Schedule E. **Attach** a copy of Federal Schedule E of Form 1040.
Line 5: Enter gross receipts per Federal Schedule F. **Attach** a copy of Federal Schedule F.
Line 6: Enter gross receipts or sales per Federal Form 1065. **Attach** a copy of Federal Form 1065, Pages 1, 2, 3, 4 and 5, Form 1125A, Schedule of Other Deductions, and Form 8825 Rental Schedule(s) if applicable, or its equivalent. Persons with real estate sales must attach list of properties sold.
Line 7: Enter gross rents from Rental Real Estate of a Partnership. Attach Federal Form 8825.
Line 8: Enter Gross Receipts or Sales on Federal Form 1120 or 1120S. **Attach** copy of Federal Form 1120, Pages 1 and 2, Form 1125A, and Schedule of Other Deductions **OR** 1120S, Pages 1, 2 and 3, Form 1125A, Schedule of Other Deductions, and Form 8825 Rental Income/Expense, or equivalent. Persons with real estate sales must attach list of properties sold.
Line 9: Enter gross receipts from Rental Real Estate of S Corporation. Attach Federal Form 8825.
Line 10: Enter Total Gross Receipts – Add lines 2 through line 10, as applicable.
Line 11: Enter the total from Line 1 of SCHEDULE GX, ALCOHOLIC BEVERAGE SALES DEDUCTION, if applicable. SEE INSTRUCTIONS FOR SCHEDULE GX.
Line 12: Enter Excise or Sales Tax paid.
Line 13: Enter Returned Goods and Allowances.
Line 14: Total Deductions – Add lines 11 to 13.
Line 15: Adjusted Gross Receipts – Subtract Line 14 from Line 10.
Line 16. Enter the Average Percentage from SCHEDULE GY, Line 4. See SCHEDULE GY Instructions.
Line 17: SUBJECT EARNINGS. Multiply Line 15 by the Allocation Percentage in Line 16 and enter result in Line 17 and on CC-3 Page 1 Column 3 Subject Earnings for the applicable City.

GO TO PAGE 8 FOR CITY TAX TABLES AND MAILING LABELS

CITY TAX TABLES

FIGURE 1. CITY OF COLD SPRING BUSINESS TAX SCHEDULE			
Total Gross Receipts		License Tax	
$0.00	to	$9,999.99	$25.00
$10,000.00	to	$24,999.99	$50.00
$25,000.00	to	$99,999.99	$100.00
$100,000.00	to	$199,999.99	$150.00
$200,000.00	to	$299,999.99	$200.00
$300,000.00	to	$399,999.99	$250.00
$400,000.00	to	$499,999.99	$300.00
$500,000.00	to	$699,999.99	$350.00
$700,000.00	to	$999,999.99	$500.00
$1,000,000.00	to	$2,999,999.99	$750.00
$3,000,000.00	to	$4,999,999.99	$1,000.00
$5,000,000.00	to	and over	$1,500.00

FIGURE 2. CITY OF SOUTHGATE BUSINESS TAX SCHEDULE			
Total Gross Receipts			License Tax
$0.00	to	$10,000.00	$35.00
$10,001.00	to	$50,000.00	$50.00
$50,001.00	to	$100,000.00	$75.00
$100,001.00	to	$150,000.00	$125.00
$150,001.00	to	$200,000.00	$175.00
$200,001.00	to	$300,000.00	$250.00
$300,001.00	to	$400,000.00	$350.00
$400,001.00	to	$500,000.00	$450.00
$500,001.00	to	$1,000,000.00	$750.00
$1,000,001.00	to	$1,500,000.00	$1,250.00
$1,500,001.00	to	$2,000,000.00	$1,750.00
$2,000,001.00	to	$4,000,000.00	$2,500.00
$4,000,001.00	to	$6,000,000.00	$3,250.00
$6,000,001.00	to	$8,000,000.00	$4,000.00
$8,000,001.00	to	$10,000,000.00	$4,750.00
$10,000,001.00		and over	$5,500.00

MAKE CHECK PAYABLE TO: **"CAMPBELL COUNTY FISCAL COURT"**

Use the preprinted label provided below to mail the CC-3 Annual Return.

RETURNS WITH PAYMENT

CAMPBELL COUNTY FISCAL COURT
P O BOX 645245
CINCINNATI, OH 45264-5245

RETURNS WITHOUT PAYMENT

CAMPBELL COUNTY FISCAL COURT
OCCUPATIONAL LICENSE DEPT
P O BOX 72958
NEWPORT, KY 41072-0958

Additional forms are available on our website : www.campbellcountyky.gov