



LOUISVILLE METRO REVENUE COMMISSION

FORM
OL-3E

EXTENSION REQUEST

CHECK IF CHANGE IN ADDRESS IS BELOW

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Ext _____

ACCOUNT NO	_____
TAX YEAR ENDING	_____

Each individual taxpayer or business entity registered with this agency for the purpose of reporting local occupational taxes must apply separately to this agency for an extension of time within which to file their local tax return. This application must be submitted by the **15th** day of the **fourth** month following the close of the tax year and allows a **six (6) month** extension of time in which to file the return.

Individual Social Security Number _____

Federal ID Number, if applicable _____

An estimated payment of \$ _____ is enclosed.

Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file and/or pay any return or report by the due date.

INTEREST - Full payment of tax due must be paid by the original due date of the return to avoid interest charges of 12% annually. Interest is assessed from the regular due date of the return until the tax due is fully paid.

NOTICE - CORPORATIONS AND PARTNERSHIPS: If this extension request is for a tax period of less than twelve (12) months, please indicate the reason below.

[] Tax year end changed to: ____/____/____.

[] Final return -- Business ceased ____/____/____.

[] Corporate Merger -- Short year return due to merger on ____/____/____ with:

Name and address: _____

Federal ID: _____

After this short year return, our tax year will end on ____/____/____.

[] Corporate Acquisition -- Short year return due to the acquisition on ____/____/____ by:

Name and address: _____

Federal ID: _____

After this short year return, our tax year will end on ____/____/____.

[] Other: (Please explain.) _____

Signature of Preparer

Print Name

Phone Number

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 574-4811

WORKSHEET FOR CALCULATING ESTIMATED TAX LIABILITY

1. Adjusted net profit expected in the current tax year (1) _____
2. Receipt factor -- Louisville Metro Receipts divided by Total Receipts Everywhere (2) _____
3. Wage factor -- Louisville Metro Wages divided by Total Wages Everywhere (3) _____
4. Apportionment factor – (Line 2 + Line 3) divided by 2 (4) _____
5. Multiply Line 1 by Line 4 (5) _____
6. Multiply Line 5 by .0220 = (Your estimated current tax liability) (6) _____
7. Multiply Line 6 by 90% (7) _____
8. 100% of prior whole year net profit liability (8) _____
9. If your net profit liability for any of the three (3) preceding full taxable years exceeded \$20,000, enter 100% of average net profit liability for the past three (3) whole tax years. (9) _____
10. Enter the lesser of Lines 7, 8, or 9 (10) _____
11. Divide Line 10 by 4 (This is the amount due each deposit.) (11) _____

ATTENTION - Taxpayers who may have a total tax obligation above \$5,000.00 in any tax year are required to submit quarterly estimated payments. This obligation includes taxes for Louisville Metro, Kentucky, TARC, and the School Boards. See Form OL-3D on our website for details on how to calculate quarterly estimated payments.

For the tax years ending on June 30, 2009 and after, individual business entities (i.e. sole proprietors) are not required to make quarterly deposits.

SCHEDULE FOR QUARTERLY NET PROFIT LICENSE FEE PAYMENTS

<u>FISCAL YEARS</u> <u>ENDING</u>	<u>1ST DEPOSIT DUE</u>	<u>2ND DEPOSIT DUE</u>	<u>3RD DEPOSIT DUE</u>	<u>4TH DEPOSIT DUE</u>
Dec. 31	Apr. 15	June 15	Sept. 15	Dec. 15
Jan. 31	May 15	July 15	Oct. 15	Jan. 15
Feb. 28	June 15	Aug. 15	Nov. 15	Feb. 15
Mar. 31	July 15	Sept. 15	Dec. 15	Mar. 15
Apr. 30	Aug. 15	Oct. 15	Jan. 15	Apr. 15
May 31	Sept. 15	Nov. 15	Feb. 15	May 15
June 30	Oct. 15	Dec. 15	Mar. 15	June 15
July 31	Nov. 15	Jan. 15	Apr. 15	July 15
Aug. 31	Dec. 15	Feb. 15	May 15	Aug. 15
Sept. 30	Jan. 15	Mar. 15	June 15	Sept. 15
Oct. 31	Feb. 15	Apr. 15	July 15	Oct. 15
Nov. 30	Mar. 15	May 15	Aug. 15	Nov. 15

**** NOTE: The above dates do not always coincide with the federal deposit dates. ****