



City of Dry Ridge Kentucky
2026 Annual Renewal Occupational License

Due the 15th day of the 4th month following the close of the taxable year end

Mail and make payable to: City of Dry Ridge PO BOX 145, Dry Ridge KY 41035

Annual Renewal

Account Number, Tax/Fiscal Year End, Business Name, Physical Address, City/State/Zip, Mailing Address, City/State/Zip, Federal ID/SSN, Phone#

- Pay Maximum \$1,000: (No taxes are Required)
Check if new name or address
Final Return (Check only to close account)

Date operations ceased or business sold
Was there a change of ownership? Yes or No

NO EXTENSIONS ACCEPTED

Classification Individual Partnership
Corporation LLC Non Profit/Other

APPROPRIATE PAGES OF FEDERAL TAX RETURN MUST ACCOMPANY ANNUAL RENEWAL.
SEE PAGE 2 FOR INSTRUCTIONS REGARDING TAX RETURN AND LINES 1-10 BELOW

Table with 2 columns: Description and Amount. Rows include Total gross receipts, percentage of receipts in Dry Ridge, Gross receipts derived in City of Dry Ridge, Amount of tax due, Penalty, Interest, and Total amount due.

* Any business entity claiming a deduction for gross receipts outside of the City MUST also complete "Form C"
See website for form C; Computation of Business Apportionment Worksheet

Did you have any employees working in the City of Dry Ridge during the 2025 calendar year? Yes or No
Did you rent or lease real estate property during the 2025 calendar year? Yes or No
Did you issue 1099 forms during 2025 for greater than \$600 to an individual for work in Dry Ridge? Yes or No

Signed:
Printed Name:
Email:

Official Title:
Date:
Phone# (include extension)

I declare under penalty and perjury that this return has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return. I am duly authorized to sign this return.

Questions? Call the City office at 859-824-3335

All forms available on city website: https://cdrky.org/business/business-license/

License Renewal: All Occupational Licenses expire the 15th day of the 4th month following the close of the business taxable year end. Annual Renewal forms must be postmarked by this date.

Line 1: TOTAL GROSS RECEIPTS

Total income is defined as the Total Receipts or Sales less Returns and Allowances, plus Gross Rents, as reported on last filed Federal Income Tax Return.

- Individuals:** 2024 or 2025 Federal Income Tax Return, Form 1040, Schedule C Line 3, and/or Schedule E Line 3 totals or equivalent line on last filed return.
- Partnerships:** 2024 or 2025 Federal Income Tax Return, Form 1065 Line 1C plus Form 8825 Line 2 total or equivalent line on last filed return.
- Corporations:** 2024 or 2025 Federal Income Tax Return, Form 1120 or Form 1120A Line 1C plus Line 6 or equivalent line on last filed return.
- S Corps:** 2024 or 2025 Federal Income Tax Return, Form 1120 Line 1C plus Form 8825 Line 2 total or equivalent line on last filed return.

(IF 2025 TAXES HAVEN'T BEEN FILED - USE 2024 TAX RETURN - NO EXTENSIONS)

Line 2: APPORTIONMENT PERCENTAGE

Prepare Form C if gross receipts were also earned outside of the City of Dry Ridge, to calculate apportionment %. If all receipts were only in the City of Dry Ridge, percentage is 100% then enter amount from line 1 on line 3.

Line 3: GROSS RECEIPTS DERIVED IN CITY OF DRY RIDGE Multiply Line 1 by Line 2

Line 4: AMOUNT OF OCCUPATIONAL LICENSE FEE DUE TO THE CITY FOR CURRENT YEAR

*Use table below to calculate tax due to City of Dry Ridge. Rate is .0005 (.05%).*Minimum is \$40 *Maximum is \$1000*

***If calculated amount is less than \$40, must pay \$40 minimum.**

****Pay Maximum: Business can choose to pay \$1,000 maximum and forego submitting tax returns. Complete top and bottom of page 1 and submit with payment. Due by the 15th day of the 4th month following the close of the businesses taxable year.**

Total Gross Receipts Derived in City of Dry Ridge (from line 3 on page 1)
Rate
Fee owed: Multiply A times B (Enter the amount on Line 4 on page 1) *Enter no less than \$40 no more than \$1,000*

Round to Nearest \$	
X	0.0005 (.05%)
(total owed)	

LINE 5: PENALTY - If total tax due is not remitted to the City by due date there is a minimum penalty of \$25 or 5% of the tax due for each month until paid, not to exceed 25%. Any fraction of a month is counted as a full month.

LINE 6: INTEREST - If total tax due is not remitted to the City by due date entity shall pay an amount equal to 1% per month, simple interest, on tax due until paid. Any fraction of a month is counted as a full month.

LINE 7: TOTAL CITY OF DRY RIDGE OCCUPATION LICENSE FEE DUE - Add Lines 4 through 6

Contact Information: Phone 859-824-3335