



# LOUISVILLE METRO REVENUE COMMISSION

# FORM 1099-SF

## STATEMENT OF NON-EMPLOYEE COMPENSATION

CHECK IF CHANGE IN ADDRESS IS BELOW

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Federal ID \_\_\_\_\_ SSN \_\_\_\_\_ Phone \_\_\_\_\_ Ext \_\_\_\_\_

CHECK IF 100% OF COMPENSATION PAID WAS FOR SERVICES PERFORMED IN LOUISVILLE METRO, KY (See Reporting Requirements on Page 2)

ACCOUNT NO

CALENDAR YEAR

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6
NAME (TYPE OR PRINT)	STREET ADDRESS CITY, STATE, ZIP CODE	RECIPIENT'S SSN OR FID	TOTAL NON-EMPLOYEE COMPENSATION PAID	AMOUNT OF COL 4 EARNED IN LOUISVILLE METRO	OCCUPATIONAL TAX WITHHELD

### INSTRUCTIONS FOR PREPARING FORM 1099-SF FOR LOUISVILLE METRO, KENTUCKY

GENERAL: Payor should report only those recipients who receive \$600.00 or more for services performed in Louisville Metro, Kentucky. (Entry in Column 5 is greater than or equal to \$600.00.)

COLUMN 1: Enter the name of the recipient who received non-employee compensation. (Enter legal name, do not use D/B/A's.)

COLUMN 2: Enter the mailing address of the recipient of the non-employee compensation. (Home address preferred.)

COLUMN 3: Enter the social security number or federal identification number of the recipient.

COLUMN 4: Enter the total amount of non-employee compensation paid to the recipient during the tax year.

COLUMN 5: Enter the amount of non-employee compensation which was paid to the recipient for services performed within Louisville Metro, Kentucky. (Do not complete for any recipient compensated under \$600.00.)

COLUMN 6: Enter the amount of occupational tax that was withheld and remitted to the Louisville Metro Revenue Commission on behalf of the recipient of the non-employee compensation. Local taxes should not be withheld from non-employee compensation. However, if you did withhold in error, please record amount in Column 6.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and, to the best of my knowledge and belief, it is true, correct, and complete.

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

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

## REPORTING NON-EMPLOYEE COMPENSATION PAYMENTS TO LOUISVILLE METRO, KENTUCKY

**DUE DATE: FEBRUARY 28<sup>TH</sup>**

Taxpayers making payments of \$600.00 or more to recipients other than employees (i.e. non-employee compensation payments) for services performed within Louisville Metro, Kentucky, are responsible to maintain records of those payments. The taxpayer making the payment is responsible for completing and submitting Form 1099-SF to the Louisville Metro Revenue Commission, P.O. Box 35410, Louisville, KY 40232-5410 **by February 28th** of the next year following the close of the calendar year in which the non-employee compensation was paid.

Businesses reporting “non-employee compensation” payments may comply with this reporting requirement by checking the “100%” box on Form 1099-SF and submitting copies of Federal Form 1099 MISC, if **ALL** the payments over \$600.00 to the recipients was for **work performed entirely (100%) within the limits of Louisville Metro, Kentucky.** (Completion of Columns 1 through 6 of Form 1099-SF would not be required.)

Completion of Columns 1 through 6 of Form 1099-SF is required if **less than 100% of ALL monies reported over \$600.00** were paid for services performed within the limits of Louisville Metro, Kentucky.

**IMPORTANT** - Persons receiving non-employee compensation payments for services performed in Louisville Metro, Kentucky, will be required to report and pay local tax on that income. Since many persons receiving this income are not aware of the local tax requirements, we ask that you advise them to contact the Louisville Metro Revenue Commission to obtain a local tax reporting number and tax forms. Recipient’s failure to obtain a tax number and file the proper tax forms may result in additional penalties, fines, and court costs.