

LOUISVILLE METRO REVENUE COMMISSION

FORM 1099-SF

STATEMENT OF NON-EMPLOYEE COMPENSATION

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 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 paid to the recipient during the tax year. COLUMN 6: Enter the amount of coccupational tax that was withheld and remitted to the Louisville Metro Revenue Commission on behalf of the recipient of the non-employee compensation under 8600.00.) 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 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. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee compensation. Local taxes should not be withheld from non-employee. Under penalties of perjury, 1 declare that 1 h	CHE	ECK IF CHANGE IN ADDRES	SS IS BELOW				
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REPORTING NON-EMPLOYEE COMPENSATION PAYMENTS TO LOUISVILLE METRO, KENTUCKY

DUE DATE: FEBRUARY 28TH

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 <u>ALL</u> the payments over \$600.00 to the recipients was for <u>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.)</u>

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

<u>IMPORTANT</u> - 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.