

Type or Print Payers
Name and Address

Employers Identification Number _____
Social Security Number _____
Occupational Tax Reporting Number _____
Telephone # _____

FOR CALENDAR YEAR _____

OFFICE USE ONLY	COL 1 NAME (TYPE OR PRINT)	COL 2 STREET ADDRESS CITY-STATE-ZIP CODE	COL 3 RECIPIENT SS#	COL 4 TOTAL NON-EMPLOYEE COMPENSATION PAID	COL 5 AMOUNT OF COL 4 EARNED IN COVINGTON	COL 6 OCCUPATIONAL TAX WITHHELD
	1.					
	2.					
	3.					
	4.					
	5.					

Instructions for preparing City of Covington – Form 1099-SF

- GENERAL - Payee should report only those recipients who receive \$600.00 or more for services performed in the City of Covington, Kentucky (Entry in Column 5 is greater than or equal to \$600.00.)
- COLUMN 1 - Enter the name of the individual 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 Covington. (Do not complete for any recipient under \$600.00 in Covington.)
- COLUMN 6 - Enter the amount of occupational tax that was withheld and remitted to the City of Covington 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)

We will not accept Federal Form 1099 Misc. unless accompanied by a statement signed by you certifying that All monies reported were paid for work performed 100% within the City of Covington Limits. Additional 1099-SF forms are available upon request to this agency or you may submit the requested information on a separate sheet provided that the same indicated format is followed.

**REPORTING NON-EMPLOYEE COMPENSATION PAYMENTS TO COVINGTON+
DUE DATE FEBRUARY 28TH**

Taxpayers making payments of \$600.00 or more to persons other than employees (i.e. non-employee compensation payments) for services performed within Covington are responsible to maintain records of those payments. The taxpayer making the payment will be responsible for completing Form 1099-SF. Form 1099-SF is to be completed and submitted to the City of Covington Finance Department, 638 Madison Avenue, Covington, Kentucky 41011-2298 by February 28 of the year following the close of the calendar year in which the non-employee compensation was paid.

Businesses that make “non-employee compensation” payments to more than 100 individuals may comply with this reporting requirement by submitting copies of Federal Form 1099 MISC for all payments over \$600.00 made to individuals with addresses in Covington, Kentucky. Such businesses are not required to identify services performed in Covington.

Form 1099-SF is to be used exclusively for the purpose of reporting non-employee compensation payments to the City of Covington Finance Department, tax collection agent for Covington, Kentucky. The

City of Covington Finance Department, will not accept reporting of this information on other forms unless all the information contained on 1099-SF is provided in a similar format.

IMPORTANT – Persons receiving non-employee compensation payments for services performed in Covington 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 requirement, we ask that you advise them to contact the City of Covington Finance Department to obtain a local tax reporting number and tax forms. The payee’s failure to obtain a tax number and file the proper tax forms can result in substantial penalties, fines and court costs.

NOTE: Federal and State governments also have requirements regarding reporting of non-employee compensation. For information pertaining to Federal and State requirements, please contact the Internal Revenue Service and the appropriate State Authority.