

FORM 1099 SF**DUE ON BY FEBRUARY 28**

YEAR _____

HENDERSON COUNTY FISCAL COURT

SUMMARY AND TRANSMITTAL OF

NON-EMPLOYEE EARNINGS

Form 1099s issued are

LICENSE NUMBER(S) _____

NAME: _____

ADDRESS: _____

CITY, STATE, & ZIP CODE: _____

Mail to:

Henderson County Fiscal Court
Occupational Tax Administrator
20 N. Main St
Henderson, KY, 42420

INSTRUCTIONS

Licensees making payments of \$600 or more to recipients other than employees, (i.e., non-employee compensation payments) for services performed or rents paid on property located within Henderson County are responsible to maintain records of those payments. The licensee making payment will be responsible for completing Form 1099 SF and submitting it to the Occupational Tax Administrator by February 28 of the year following the close of the calendar year in which the non-employee compensation was paid. Businesses that make subject payments, where all monies reported over \$600 were paid to recipients for work performed 100% within the City Limits of Henderson or 100% within Henderson County, outside the City of Henderson may comply with the reporting requirement by checking the appropriate "100%" box on Form 1099 SF (see above), and submitting copies of Federal Form 1099 MISC. (Completion of Columns 1 through 5 of Form 1099 SF not required if the licensee is eligible to submit 1099 MISC, unless payment is made to an entity not requiring the completion of a Federal Form 1099 MISC, such as payments to corporations.)

RETURN THIS PAGE WITH NON-EMPLOYEE INFORMATION

COLUMN 1 Name & Address of each Non-Employee receiving compensation	COLUMN 2 Social Security No. or Federal ID No. for each Non-Employee	COLUMN 3 Total Compensation Paid to each Non-Employee	COLUMN 5 Non-Employee Compensation from Column 3, for Work Performed within Henderson County (Outside the City of Henderson)

Preparer's Signature _____ Preparer's Phone _____

Attach additional sheets if necessary.

Revised 12/31/2018