CITY OF MURRAY

Mailing Address: City of Murray
Attn: Occupational Tax
P.O. Box 1056
Murray KY, 42071
Telephone (270) 762-0300 - www.murrayky.gov

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 _____

ACCOUNT NO [_____]
CALENDAR YEAR [_____]

<div style="border:1px solid red">

If 100% of the total compensation paid was for work performed or services rendered within the city limits of Murray, KY, do not complete Column 5. If less than 100% of total compensation paid was for services performed within the city limits of Murray, KY, Column 5 must be completed with the amount of compensation earned within the city limits of Murray, KY. If Column 5 is not completed, total compensation will be calculated at 100% earned in the city limits of Murray, KY.

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COL 1	COL 2	COL 3	COL 4	COL 5
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 City of Murray

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: _____ PHONE: _____

INSTRUCTIONS FOR PREPARING FORM 1099-SF FOR THE CITY OF MURRAY, KENTUCKY

GENERAL: Payer should report only those recipients who receive $600.00 or more for services performed in the City of Murray, Kentucky. (Entry in Column 5 is greater than or equal to $600.00.) Attach additional pages as needed.

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

COLUMN 2: Enter the home/mailing address of the recipient of the non-employee compensation.

COLUMN 3: Enter the last 6 digits of the social security number or full 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 the City of Murray, Kentucky. (Do not complete for any recipient compensated under $600.00.) Not completing Column 5, of Form 1099-SF, will indicate that **ALL** payments to the recipient were earned in the City of Murray, Kentucky and will be calculated at 100% earned in the City of Murray, Kentucky.

REPORTING NON-EMPLOYEE COMPENSATION PAYMENTS TO CITY OF THE MURRAY, 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 the City of Murray, Kentucky, are responsible to maintain records of those payments. The taxpayer making the payment is responsible for completing and submitting **Form 1099-SF**, or submitting copies of Federal Form 1099-MISC, to: City of Murray - Attn: Occupational Tax - P.O. BOX 1056 – MURRAY, KY 42071 **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 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 the City of Murray, Kentucky**.

Completion of Columns 1 through 5 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 City of Murray, Kentucky.

IMPORTANT - Persons receiving non-employee compensation payments for services performed in City of Murray, Kentucky, will be required to obtain a City of Murray Business License. Since many persons receiving this income are not aware of the Business License requirements, we ask that you advise them to contact the City of Murray to obtain a Business License number. Recipient's failure to obtain a Business License may result in additional penalties, fines, and court costs.