



LEXINGTON

Lexington-Fayette Urban County Government STATEMENT OF NON-EMPLOYEE COMPENSATION

Due February 28

CHECK IF CHANGE IN ADDRESS IS BELOW

NAME _____
 ADDRESS _____
 CITY _____ STATE _____ ZIP _____
 FEDERAL ID _____ SSN _____ PHONE _____

CHECK IF 100% OF COMPENSATION PAID WAS FOR SERVICES PERFORMED IN FAYETTE COUNTY

Account No.

Attach copies of Federal Form 1099-misc or complete the following:

COL 1	COL 2	COL 3	COL 4	COL 5
Name (print or type)	Address City, State, Zip Code	Recipient's SSN or FEIN	Total Non-Employee Compensation Paid	Compensation earned in Fayette County

INSTRUCTIONS FOR PREPARING FORM 1099-LX FOR FAYETTE COUNTY, KENTUCKY

GENERAL: Payor should report only those recipients who receive \$600.00 or more for services performed in Fayette County, KY. (Amounts in Column 5 are greater than or equal to \$600.00)

COLUMN 1: Enter the name of the recipient who received non-employee compensation.

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

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 paid to the recipient for services performed within the Urban County. (Do not complete for any recipient compensated under \$600.00)

Under penalty 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: _____



REPORTING NON-EMPLOYEE COMPENSATION PAYMENTS TO LEXINGTON-FAYETTE COUNTY

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 Lexington-Fayette County are responsible to maintain records of those payments. The taxpayer making the payment is responsible for completing and submitting Form 1099-LX to the Lexington-Fayette Urban County Government, P.O. Box 14058, Lexington, KY 40512 **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-LX 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 Lexington-Fayette County**. (Completion of Columns 1 through 5 of Form 1099-LX would not be required.)

Completion of Columns 1 through 5 of Form 1099-LX is required if **less than 100% of ALL monies reported over \$600.00** were paid for services performed within the limits of Lexington-Fayette County.

IMPORTANT - Persons who receive non-employee compensation payments for services performed in Lexington-Fayette County are 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 Lexington-Fayette Urban County Government to obtain a local tax account 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.

