

FORM 1099-SF INSTRUCTIONS TAX YEAR 2023

General Information (Rev 12.23)	Every business entity making payments of \$600.00 or more to natural persons other than employees (non-employee compensation payments) for services performed within Louisville Metro, Kentucky is required to maintain records of such payments and to report such payments to the Louisville Metro Revenue Commission (LMRC) by February 28 of the year following the close of the calendar year in which the non-employee compensation was paid. (LMCO §110.07) The taxpayer making the payment is responsible for completing and submitting 1099 information.	
Who Must File a Statement of Non-Employee Compensation (1099-SF)	Electronic filing is strongly encouraged for all taxpayers filing 1099s and required for business entities reporting more than 25 payee records, and tax return preparers reporting more than 10 payee records. Business Entities who are not required to file electronically may comply with this reporting requirement by submitting copies of Federal Form 1099-NEC or Federal Form 1099-MISC, if ALL the payments over \$600.00 to the recipients were for work performed entirely (100%) within the limits of Louisville Metro, Kentucky . The 1099-SF form must be used if the business entity is not required to file electronically and less than 100% of ALL monies reported over \$600.00 were paid for services performed within the limits of Louisville Metro, Kentucky. Completion of Columns 1 through 5 of Form 1099-SF is required including the full 9-digit recipient ID number. Do not include records for recipients if no compensation (\$0.00) was earned in Louisville Metro.	
When To File	1099s must be electronically delivered, postmarked, or hand-delivered by February 28 of the year following the close of the calendar year in which non-employee compensation payments were paid.	
e-File Mandate	Any business entity required to report more than 25 payee records on behalf of themselves or tax return preparers reporting 10 or more payee records on behalf of their clients must submit the records electronically. (LMCO §110.18(A)(2)) Currently, LMRC will accept Federal Form 1099-NEC and 1099-MISC per IRS Publication 1220 in an electronic format. There are three methods that meet the e-filing requirement via our online portal (https://emints.metrorevenue.org): <ul style="list-style-type: none"> • eMINTS bulk upload method <ul style="list-style-type: none"> ○ Preferred Method ○ Must have a logon with our online portal to upload. ○ Submissions must follow the 1099 specifications on the Electronic Filing Requirements page. • eMINTS keying 1099 data method <ul style="list-style-type: none"> ○ Must have a logon with our online portal to key information directly. • Spreadsheet Template upload method <ul style="list-style-type: none"> ○ Must have a logon with our online portal to upload. ○ Instructional video can be found on the Electronic Filing Requirements page. CD submission does not meet the electronic filing requirement.	
Where To File	If the 1099-SF form is used, mail the form and copies of the 1099s to the Louisville Metro Revenue Commission, P.O. Box 32060, Louisville, Kentucky 40232-2060, or hand-deliver it to 617 West Jefferson Street, Louisville, Kentucky 40202.	
Read Instructions below to complete Form 1099-SF		
Social Security/ Federal ID Number		Required – Enter the nine-digit taxpayer identification number of the payer. Don't enter hyphens or alpha characters.
Compensation Information If \$0.00 compensation was earned in Louisville Metro, do not enter a record for the recipient.	Column 1	Enter the legal name of the recipient who received non-employee compensation. (Do not use D/B/As).
	Column 2	Enter the home/ mailing address of the recipient of the non-employee compensation.
	Column 3	Enter the ID type and ID number for the recipient. Required – full 9-digit number of the social security number (SSN), federal identification number (EIN), or Individual Taxpayer Identification Number (ITIN) 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 Louisville Metro, Kentucky. Not completing Column 5 of Form 1099-SF will indicate that ALL payments to the recipient were earned in Louisville Metro, Kentucky, and will be calculated as 100% earned in Louisville Metro, Kentucky.
Signature	<ul style="list-style-type: none"> • If the return is being filed by a corporation, it must be signed and dated by a corporate officer. • If the return is being filed by a partnership, it must be signed and dated by a general partner. • If the return is being filed by a sole proprietor, it must be signed and dated by that individual. 	