

<b>CITY OF OWENSBORO/DAVIESS COUNTY FISCAL COURT SUMMARY AND TRANSMITTAL OF NON-EMPLOYEE EARNINGS</b>	_____ <b>YEAR</b>	<b>FORM 1099 ST</b>
<input type="checkbox"/> 100% City of Owensboro  <input type="checkbox"/> 100% Daviess County	ACCOUNT NUMBER  _____	
MAIL TO: OCCUPATIONAL TAX ADMINISTRATOR PO BOX 10008 OWENSBORO, KY 42302-9008		
Phone: (270) 687-5600 Fax: (270) 687-8526		

**INSTRUCTIONS:**

Licenses 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 the City of Owensboro and/or Daviess County are responsible to maintain records of those payments. The licensee making payment will be responsible for completing Form 1099-ST 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 Owensboro or 100% within Daviess County, outside the City of Owensboro, may comply with the reporting requirement by checking the appropriate "100%" box on Form 1099-ST (see above), and submitting copies of Federal Form 1099 MISC. (Completion of Columns 1 through 5 of Form 1099-ST not required if the licensee is eligible to submit 1099MISC, 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**

<b>Column 1</b> Name and Address of each Non-Employee receiving compensation	<b>Column 2</b> Social Security No. or Federal I.D. No. for each Non- Employee	<b>Column 3</b> Total Compensation Paid to each Non-Employee	<b>Column 4</b> Non-Employee Compensation from Column 3, for Work Performed within the <b>City of Owensboro</b>	<b>Column 5</b> Non-Employee Compensation from Column 3, for Work Performed within <b>Daviess            County</b> (Outside the City of Owensboro)

Preparer's Signature \_\_\_\_\_

Preparer's Phone \_\_\_\_\_

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ATTACH ADDITIONAL SHEET IF NECESSARY