



CITY OF BOWLING GREEN, KY
OCCUPATIONAL LICENSE DIVISION



www.bgky.org

Telephone: 270-393-3000 Fax: 270-393-3636

STATEMENT OF NON-EMPLOYEE COMPENSATION FOR _____ CALENDAR YEAR

Name of Payor _____ City Account No. _____
 Address _____
 City _____ State _____ Zip _____
 Federal ID _____ SSN _____ Phone _____

Check here if 100% of services performed in Bowling Green (please read reporting instructions on page 2)

COL 1 NAME (TYPE OR PRINT)	COL 2 STREET ADDRESS CITY STATE ZIP	COL 3 RECIPIENT'S SSN OR FIN	COL 4 TOTAL NON-EMP COMPENSATION PAID	COL 5 AMOUNT OF COL 4 EARNED IN CITY	COL 6 OCCUPATIONAL TAX WITHHELD

**If additional space is needed a copies can be made. Please make sure signature information is completed on page 2 and mail to:
 City of Bowling Green Occupational License Division, P.O. Box 1410, Bowling Green, KY 42102.*

STATEMENT OF NON-EMPLOYEE COMPENSTATION
REPORTING INSTRUCTIONS

General information:

This form is used to report non-employee compensation that the business receiving this form paid to businesses that engage casual laborers, contract workers, commission salesperson, and other non-employee workers. Payor should report only those recipients who receive \$600.00 or more for services performed in the City of Bowling Green KY.

Instructions for preparing form:

Businesses that make "non-employee compensation" payments, where **ALL** monies reported over \$600.00 were paid to recipients for work performed 100% within the limits of Bowling Green, Kentucky, may comply with this reporting requirement by checking the "100%" box on the front of the form, and submitting copies of Federal Form 1099 MISC. (Completion of Columns 1 through 6 would then not be required).

- Column 1: Payor should report only those recipients who receive \$600.00 or more for services in Bowling Green, KY.
- 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, which was paid to the recipient for services, performed within Bowling Green, Kentucky. (Do not complete for any recipient compensated for under \$600.00.)
- Column 6: Enter the amount of occupational tax that was withheld and remitted to the City of Bowling Green, KY on behalf of the recipient of the non-employee compensation. ***Local taxes should not be withheld from non-employee compensation, however, if you did withhold in error, please record amount in Column 6.***

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: _____ Print Name: _____ Title: _____

Phone Number _____ Email _____ Fax: _____

Important: Persons receiving non-employee compensation payments for services performed in Bowling Green, Kentucky, will be required to report and pay local tax on that income. Since many persons receiving this income are not aware of local tax requirements, we ask that you advise them to contact the City of Bowling Green to obtain a local tax reporting number and tax forms. Recipient's failure to file can result in substantial penalties, fines, and court costs.