INCOME TAX DIVISION
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AKRON, OH 44308-110
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Instructions for obtaining

Certificate of Registration

To comply with Akron Ordinance 418-2004, the Income Tax Division now requires contractors to complete a Project Subcontractor Report whenever using the services of subcontractors at a jobsite located within the City of Akron. The new requirement was added to Section 99.09(I) of the tax ordinance, that governs Certificates of Registration (C.O.R.s).

99.09 (I) An individual, association, C corporation or other entity engaged in the business of construction work and who will perform construction work in the city of Akron shall obtain a tax account number, issued by the Income Tax Division, prior to beginning construction work. The Income Tax Division shall also issue a Certificate of Registration. Failure to possess a valid Certificate shall be cause for suspension of work by the Division of Building Inspection, the Plans and Permits Center, the Engineering Bureau and/or the Income Tax Division prior to the construction work commencing and/or during the performance of the construction work. Proof of possession of a valid Certificate shall be necessary to commence or resume suspended construction work. The Certificate of Registration may be revoked by the Income Tax Division for failure by the contractor to remain current in the filing of required tax documents, for failure to remain current in the required payment of taxes, and for failure to comply with Section 99.09 of this chapter. **The contractor further agrees to supply the Income Tax Division with a list of its subcontractors' names, addresses, Social Security or Federal ID numbers, and a listing of the service each subcontractor will perform, prior to beginning construction work.**

The form is simple and straightforward in design.

1. Information provided must be complete and legible.
2. Enter the General Contractor's name, phone and COR# on the first line.
3. The Permit # and Permit Address relate to job site information.
4. The Owner's Name is the property owner or the person hiring the Contractor.
5. Contract Amount is the gross amount of what each subcontractor is to be paid.
6. Fed ID or SS# is the number reported when filing the subcontractor's 1099.
7. Business name and address refer to the General Contractor and his mailing address.

Note: The income tax ordinance requires the filing of this form in conjunction with the C.O.R. mandate, and is to be filed "prior to beginning construction work."

At the election of the Income Tax Division, a contractor may be given until the completion of a project to file this report. However, such an extension of time will be granted only to those who have demonstrated compliance with past reporting requirements and only when "local" subcontractors are being used[1]. Failure to comply with this requirement may jeopardize a Contractor's C.O.R. status, which could halt current and future work in Akron.

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[1] A "local" subcontractor is one whose business is located within 50 miles of Akron.