



Building Department

Douglas Sweeney, Building Commissioner

## **IRS FORM 1099 NOTICE**

### **GENERAL CONTRACTORS – SUBCONTRACTORS – 1099 INDEPENDENT CONTRACTORS**

#### **IRS Form 1099 independent contractors must be individually licensed with the City of Portage and are bound by all insurance and bonding requirements.**

Article II, Division 3, Sections 18-56 of the Portage Municipal Code provides that:

It is unlawful for any person to engage in the business or act in the capacity of a contractor or subcontractor within the City of Portage without having a license.

It is also unlawful for any person or entity to contract or subcontract work to any other person or entity that is not a licensed contractor or subcontractor in the City of Portage.

A person, entity or contractor may be liable for any subcontractor's or lower tiered contractor's failure to be licensed in the City of Portage.

#### **This means that:**

**If you are found to be an unlicensed 1099 independent contractor working in the City of Portage, you may be cited and fined.**

**If you are a subcontractor found to be using unlicensed 1099 independent contractors working in the City of Portage, you may be cited and fined.**

**If you are a general contractor and you or one of your subcontractors is found to be using unlicensed 1099 independent contractors, you may be cited and fined.**

