

General Contractor Detail Report Instructions


The purpose of this report is for informational purposes only and is to be completed by the General Contractor. The General Contractor should list all subcontractors who have performed work or rendered services within the City of Pittsburgh for the year. If the General Contractor needs to report more than 26 subcontractors, the General Contractor is to complete as many General Contractor Detailed Reports as needed to list all subcontractors/companies utilized.

General Contractor's can submit a list of their subcontractors quarterly with their Payroll Expense Tax Form. When the General Contractor submits this report for the 4th quarter, the General Contractor shall provide copies of the 1099s for all subcontractors utilized for the year.

The General Contractor **should not** report the subcontractor's amounts from the 1099-Total/Other Compensation column on **the General Contractor's** quarterly Payroll Expense Tax Form. The purpose of this report is for informational purposes only and is **not** to be used for assistance in completion of the General Contractor's ET-1 Form. Subcontractors are responsible for filing their own Payroll Expense Tax Returns with the City.

The form can be broken down into two sections (which are listed below) and will be described in more detail.

1. General Contractor Information Section.
2. General Contractor's Subcontractor/Company Information.



City of Pittsburgh Department of Finance
414 Grant Street Pittsburgh, PA 15219
Assistance? Call: (412) 255-8822
Email: taxcompliance@pittsburghpa.gov Fax: (412) 255-8822

General Contractor Detail Report

This form is to be completed by the General Contractor listing all subcontractors who have performed work or rendered services within the City of Pittsburgh. The General Contractor should enter the amounts from boxes 3 and/or 7 of each subcontractor's 1099. This total should be entered into the column labeled "Total" on Line 13. This report should be submitted quarterly. Incomplete forms will not be accepted.

1	Company EIN of General Contractor 00-0000000	2	Company Name of General Contractor GENERAL CONTRACTOR NAME	3	Tax Year 2019	5	Quarter 4th
5	Company Address of General Contractor 414 GRANT STREET	6	Submitter's Name JOHN SMITH	7	Phone Number (412) 255-8822	8	Email JOHNSMITH@GMAIL.COM
	City PITTSBURGH		State PA	9	Zip Code 15219	Submitter's Signature: I have examined this report and to the best of my knowledge it is correct.	

Section 1: The General Contractor should enter in the following information on the top portion of the form:

1. **EIN-** Enter the 9-digit Federal Tax ID number provided by the IRS for the General Contractor Company.
2. **General Contractor Company Name-** Enter the General Contractor Company Name.
3. **Tax Year-** Enter the tax year for which you are filing. This must correspond with the tax return that you are submitting.
4. **Quarter-** Select the quarter for which you are submitting the report, e.g., 1st, 2nd, 3rd, or 4th quarter. Note General Contractor's can submit this form each quarter with their Payroll Expense Tax Form.
5. **General Contractor Company's Address-** Provide the address of your business location.
6. **Preparer's Name-** Enter the name of the person completing this form.
7. **Phone Number-** Enter the phone number of the General Contractor.
8. **Email-** Enter the email of the General Contractor.
9. **Preparer's Signature-** The preparer must sign this form certifying that all information provided is correct to the best of their knowledge.

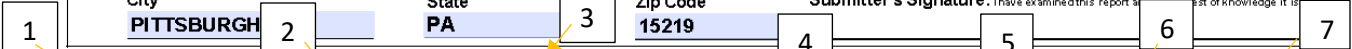


City of Pittsburgh Department of Finance General Contractor Detail Report

414 Grant Street Pittsburgh, PA 15219
 Assistance? Call: (412) 255-8822
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This form is to be completed by the General Contractor listing all subcontractors who have performed work or rendered services within the City of Pittsburgh. The General Contractor should enter the amounts from boxes 3 and/or 7 of each subcontractor's 1099 and all other compensation under the 1099-Totals/Other Compensation column. This report is for informational purposes only and should be submitted with the quarterly Payroll Expense Tax Form. This report should not be used for assistance in completion of the General Contractor's ET-1 Form. Subcontractors are responsible for filing their own tax forms with the City.

Company EIN of General Contractor 00-0000000	Company Name of General Contractor GENERAL CONTRACTOR NAME		Tax Year 2019	Quarter 4th
Company Address of General Contractor 414 GRANT STREET	Submitter's Name john smith	Phone Number (412) 255-8822	Email johnsmith@gmail.com	
City PITTSBURGH	State PA	Zip Code 15219	Submitter's Signature: I have examined this report and to the best of knowledge it is	



Subcontractor/Company Name/ Independent	Subcontractor/ Company EIN/SSN	1099-Totals/Other Compensation	Contact Name	Street Address	Phone Number	Email Address
SUB 1	00-0000000	1. \$ 50,000.00	JOHN SMITH	414 GRANT ST PITTSBURGH PA 15219	(412) 255-8822	JOHNSMITH@AOL.CO M
SUB 2	00-0000000	2. \$ 25,000.00	LINDA SUE	414 GRANT ST PITTSBURGH PA 15219	(412) 255-8822	LINDASUE@GMAIL.CO M
SUB 3	00-0000000	3. \$ 5,000.00	JOHN SMITH	414 GRANT ST PITTSBURGH PA 15219	(412) 255-8822	JOHNSMITH@PITTSBU RGHPA.GOV
SUB 4	00-0000000	4. \$ 2,500.00	LINDA SUE	414 GRANT ST PITTSBURGH PA 15219	(412) 255-8822	LINDASUE@GMAIL.CO M
		5.				
		6.				
		7.				
		8.				
		9.				
		10.				
Subtotals for subcontractors. Add all amounts on Lines 1 through 10. (if a additional lines are needed, go to Page 2)		11. \$82,500.00				
Enter the combined subtotals from Page 2 of Schedule continuation sheet, Line 30.		12.				
TOTALS		13. \$82,500.00				

Section 2: The General Contractor will list their Subcontractors/Company Name information in the appropriate columns.

- 1. Subcontractors/Company Name/Independent-** The General Contractor will list the names of the companies' in the first column. In the example above, the General Contractor listed the names of 4 subcontractors.
- 2. Subcontractor/Company EIN/SSN-** Enter the 9-digit Federal Tax ID number provided by the IRS for each of the companies or the social security number of the subcontractor, if applicable.
- 3. 1099 Totals/Other Compensation-** The General Contractor will list the 1099 Totals/other Compensation for each subcontractor. Compensation means salaries, wages, commissions, bonuses, net earnings, and incentive payments, whether based on profit or otherwise, fees, tips and any other form of remuneration earned for services rendered, whether paid directly or through an agent, and whether in cash or in property or the right to receive property. In the example above, Subcontractor 1 has reported \$50,000.00, Subcontractor 2 reported \$25,000.00, Subcontractor 3 reported \$5,000.00 and Subcontractor 4 reported \$2,500.
- 4. Contact Name-** Enter the name of the subcontractor/company contact or legal representative.
- 5. Street Address-** Enter the subcontractor/company street address. If a P.O. Box, provide the physical location address.
- 6. Phone Number-** Enter the subcontractor/company phone number and/or cell phone number.
- 7. Email Address-** Enter the subcontractor/company email address or legal representative's email address.

Example of Reporting 1099-MISC (Boxes 3&7) to General Contractor Detailed Report

In the below example, the General Contractor added the total from the 1099-MISC form box #3 Other Income (\$2,000) and the total from #7 Nonemployee compensation (\$3,000) to arrive at the total of \$5,000 reported on Company #3's 1099-Total/Other Compensation column.

1 Rents \$ - Click To Add -	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
2 Royalties \$ - Click To Add -		
3 Other income \$ 2,000	4 Federal income tax withheld \$ - Click To Add -	Copy C For Payer
5 Fishing boat proceeds \$ - Click To Add -	6 Medical and health care payments \$ - Click To Add -	
7 Nonemployee compensation \$ 3,000	8 Substitute payments in lieu of dividends or interest \$ - Click To Add -	For Privacy Act and Paperwork Reduction Act Notice. see the

Subcontractor/Company Name	Subcontractor/Company EIN	1099-Totals (boxes 3 and/or 7)
COMPANY 1	00-000000000	1. \$ 50,000.00
COMPANY 2	00-000000000	2. \$ 25,000.00
COMPANY 3	00-000000000	3. \$ 5,000.00
COMPANY 4	00-000000000	4. \$ 2,500.00
		5.
		6.
		7.
		8.
		9.
		10.
Subtotals for subcontractors. Add all amounts on Lines 1 through 10 (if additional lines are needed, go to Page 2).		11. \$82,500.00
Enter the combined subtotals from Page 2 of Schedule continuation sheet, Line 30.		12. \$0.00
TOTALS		13. \$82,500.00