**Section 520.1250 Applicant Reporting Requirements**

a) Each applicant who qualifies for a High Impact Business construction jobs credit or an Enterprise Zone construction jobs credit shall agree to require each contractor and subcontractor who is engaged in and executing either a High Impact Business construction jobs project or an Enterprise Zone construction jobs project, for a business that is entitled to a credit, to:

1) *Make and keep, for a period of 5 years from the date of the last payment made on or after June 5, 2019,* [20 ILCS 655/5.5(j)(1)] *on a contract or subcontract for a High Impact Business construction jobs project or an Enterprise Zone construction jobs project, records for all laborers and other workers employed by the contractor or subcontractor on the project. The records shall include the worker's:*

A) *Name;*

B) *Address;*

C) *Telephone number, if available;*

D) *Social Security Number;*

E) *Classification or classifications;*

F) *Gross and net wages paid in each pay period;*

G) *Number of hours worked each day;*

H) *Starting and ending times of work each day;*

I) *Hourly wage rate; and*

J) *Hourly overtime wage rate; and*

2) *No later than the 15th day of each calendar month, provide a certified payroll for the immediately preceding month to the taxpayer in charge of the High Impact Business construction jobs project or the Enterprise Zone construction jobs project. The taxpayer shall file a copy of the certified payroll with the Department of Labor and the Department of Commerce and Economic Opportunity within 5 business days after receiving the* monthly *certified payroll* from all contractors and subcontractors engaged in and executing a High Impact Business construction jobs project or the Enterprise Zone construction jobs project. *A certified payroll* shall *be filed for only those calendar months during which construction on a High Impact Business construction jobs project or an Enterprise Zone construction jobs project has occurred. The certified payroll shall consist of a complete copy of the records identified* in subsection (a)(1)*, but may exclude the starting and ending times of work each day. The certified payroll shall be accompanied by a statement signed by the contractor or subcontractor, or an officer, employee, or agent of the contractor or subcontractor,* stating *that:*

A) *the certified payroll records* have been examined and *are true and accurate; and*

B) *the contractor or subcontractor is aware that filing a certified payroll that he or she knows to be false is a Class A misdemeanor.*

b) *A general contractor is not prohibited from relying on a certified payroll of a lower-tier subcontractor,* if that *general contractor does not knowingly rely upon a subcontractor's false certification.* [20 ILCS 655/5.5(j) and 13(d)]

c) The records submitted under this Section shall be kept and maintained by the *taxpayer in charge of the project for 5 years from the date of last payment for work on a contract or subcontract for the project.* [20 ILCS 655/5.5(j) and 13(d)]

(Source: Added at 46 Ill. Reg. 1817, effective January 11, 2022)