



# City of NORTH CANTON, OHIO

145 NORTH MAIN ST.  
NORTH CANTON, OH 44720-2587

TO: CONTRACTORS/SUBCONTRACTORS

FROM: CITY OF NORTH CANTON  
INCOME TAX DEPARTMENT

RE: CITY OF NORTH CANTON INCOME TAX

Businesses not located within the city limits of North Canton but who perform work or services within the city limits are required to file an annual income tax return. Net profits are taxable on earnings from trade or business conducted in or derived from activity in North Canton. Income tax returns, which include a declaration of estimated tax, are mailed out in January of each year and are due by April 15th.

If you are a contractor performing work within the city limits of the City of North Canton, you are required to inform the North Canton Income Tax Department of the names, addresses and wage earnings of employees working within the city limits. Non-resident employers (contractors, etc.) doing business within the municipality are also required to deduct at the time of payment of salaries, wages, commissions or other compensation, the tax of 1.5% on the gross amount earned in the municipality.

If you use subcontractors on work within the city limits of the City of North Canton, you are required to inform the North Canton Income Tax Department of subcontractors names, addresses, and federal identification numbers.

For additional information or forms, please contact our office at (330) 499-3467 Monday through Friday between 8:00 AM and 4:00 PM.