



**Subcontractor Affidavit for Building
Materials Use Tax Reconciliation**
Complete this form and return to General Contractor

Subcontractor Name: _____
 Contact Name: _____
 Address: _____
 City/State/ZIP: _____
 Phone: _____

General Contractor: _____

Project: _____

Permit(s): _____

Dear Subcontractor:

The following information is needed in order for the above General Contractor to complete the Building Construction Use Tax Reconciliation required by the City of Centennial. As a subcontractor or material supplier for this project, you are required by the City's ordinance to provide the information listed. Please complete and sign this form and return it to the General Contractor of this project.

- 1) Brief description of work performed or materials sold: _____
- 2) Check this box if your firm exclusively sold Construction Materials to the primary contractor:

| | | |
|---|--|--|
| 3) Cost of Construction Materials used <u>excluding</u> sales/use tax but <u>including</u> delivery costs. | | |
| 4) Amount of sales tax, if any, paid on the amounts listed on line 3. | | |
| 5) Cost of items supplied (including delivery costs) other than construction materials on completed units that include fabrication labor (e.g. cabinets, signs, etc.). These should be items purchased that are included in the contract price. | | |
| 6) Amount of sales tax, if any, collected from the general contractor or paid by you on the amounts listed on line 5. | | |
| 7) Labor costs (excluding fabrication labor). List fabrication labor, if any, on line 5. | | |
| 8) Amount sub-contracted to others (see instructions). | | |
| 9) Other costs included in the contract amount (see instructions). | | |
| 10) Total final contract amount. | | |

Under penalties of perjury, I declare that I have examined this Construction Subcontractor Affidavit and it is true and correct to the best of my knowledge and belief. I understand that this form, its contents, and attachments are being used by the City of Centennial in support of an assessment, a refund, or a denial of refund of tax.

| | | |
|--------------|-------|--------------|
| _____ | | _____ |
| Signature | | Date |
| _____ | | _____ |
| Printed Name | Title | Phone Number |

Return completed form to the General Contractor to be included in their Building Materials Use Tax Reconciliation

General Instructions

Purpose of Form

This form is used to record the costs incurred by subcontractors and material providers as part of the total construction contract for this project. This form is supplied to subcontractors identified by the General Contractor as having performed work or provided material for a project under audit.

This form must be completed and be returned to the General Contractor. If this form is not returned, the City may estimate cost amounts and compute use tax due based upon the best information available.

Reminders

Check contractor information. If the information listed at the top of the form is incomplete, or incorrect, input the correct information. Cross out any incorrect items.

Include supporting documentation. A job cost report, or other source document supporting the amounts listed on the affidavit *must* be submitted with the completed form. The required documentation validates the accuracy and completeness of the form and provides the City a means of verifying the cost reports provided by the General Contractor. It also reduces the City's need to request further information from you. Incomplete forms may be returned to you, or the City may estimate the amounts used.

Affidavit does not preclude audit. Some subcontractor contracts may be selected for further examination by the City. If this contract is selected, you will be contacted by an auditor to schedule a time to review additional documentation. Section 4-1-310 of the *Centennial Municipal Code* requires that construction records be kept and preserved for thirty-six (36) months from the date that the certificate of occupancy is issued or the date of the final inspection.

Contents may be disclosed. The contents of this form and any attachments, documents, or other information gathered by the City will be used to compute the total tax liability due from this project. This information will be seen by the general contractor and/or owner of the project.

Signature required. The person completing the affidavit must be able to accurately record the information and provide the supporting reports. That person must sign and date the form where indicated. A printed name and title is also required. Forms without a signature may be returned. Completed forms should be submitted to the attention of the person listed at the bottom. The form and required job cost reports may be scanned and emailed or faxed to the City.

Specific Instructions by Line

Line 1 – Brief description of work performed. Give a brief description of the nature and scope of the work performed. Include the specific trade, e.g. plumbing, electrical, and mechanical, carpentry, etc. If this contract was exclusively a sale of Construction Materials, give the type of materials sold and check the box on Line 2.

Line 2 – Materials sale only. Check the box if the amounts paid by the contractor were exclusively for the purchase of construction materials, the rental/lease of equipment, or the purchase of completed units of tangible personal property.

Line 3 – Cost of Construction Materials used. List the total cost of Construction Materials used in the project. If the contract was solely a materials sale, list the sales price charge for the materials to the contractor excluding sales taxes.

Include charges for fabrication, freight, delivery, fuel surcharges, environmental fees, handling, and other miscellaneous charges.

Do not include the cost of completed units of tangible personal property such as signs, prefabricated concrete panels, ductwork, or cabinets. List these costs on line 5.

If the cost of the materials is marked up by the subcontractor and the new cost is charged to the general contractor, please list the marked up cost.

Line 4 – Sales tax. List any sales tax paid on the amounts listed on line 3.

Line 5 – Cost of completed units of tangible personal property such as signs, cabinets, prefabricated concrete panels, ductwork, etc. that are sold or included in the contract price. List the sales price of other items which were included in the total final contract amount. Include the cost of any manufacturing or fabrication labor in this amount. Also include charges for freight, delivery, fuel surcharges, environmental fees, handling, and other miscellaneous charges. If the cost of these items is marked up by the subcontractor and the new cost is charged to the general contractor, please list the marked up cost. If installation is not separately stated on the invoice, those charges must be included. Otherwise, list installation charges on line 7.

Line 6 – Sales tax. List any sales tax paid on the amounts listed on line 5.

Line 7 – Labor costs. List the portion of the total final contract amount attributable to labor including general labor and installation labor. Fabrication labor must be included in Line 5.

Line 8 – Amount subcontracted to others. If you subcontracted any of the work for this contract, list the total final contract price of any subcontracts. Attach a list of each subcontractor used including the contact information, scope of the work done, and the final contract amount. Also indicate whether the information on that contract is included in the items listed above to make sure that the City calculates all of the work correctly.

Line 9 – Other costs included in the contract amount. List any other costs which were part of the total final contract amount which were not included in any of the above lines (e.g. Overhead, Profit, etc.) Attach a description of these costs.

Line 10 – Total final contract amount. This amount should equal the total final contract amount, including change orders and other charges,

Signature – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature. Return the form to the person listed along with the required supporting documentation.

Enclose Required Report: Enclose the detail job cost report for this contract. Make sure that it includes all costs, profit and labor. The total on this report must be the same amount as the final contract amount provided on Line 10 of this form.

Thank you for your assistance with this process. Please contact the City if you have questions.