



# Instructions for Construction Materials Cost Affidavit

## General Instructions

### Purpose of Form

This form is used to collect materials cost information from sub-contractors and other parties (such as the property owner) who furnish materials for a project in order for the primary contractor to comply with City use tax reporting requirements. This form may also be used as support for an overpayment claim being made upon a *Project Cost Report*.

### Reminders

**Return to requesting contractor.** The information requested in this affidavit is needed by the person listed on lines 1 through 8. This person is preparing tax returns for the project described on lines 11 through 13. Do not return this form to the City of Westminster.

**Notarization required.** To be acceptable evidence of the true total tax liability in the context of an audit or claim for refund, this affidavit must be subscribed and affirmed before a commissioned notary public, who must, in turn, complete the notarial certificate at the bottom of the form.

**Additional affidavits may be necessary.** For primary contractors reporting on an actual cost basis, or for projects not requiring City permits, it will be necessary to collect monthly affidavits for the duration of the project. For permitted projects reported on an estimated pre-payment basis, only a single affidavit is needed for the final *Project Cost Report*.

**Affidavit does not preclude audit.** The City may select the returns resulting from this affidavit for audit. If that occurs, the City auditor may require sub-contractors to submit a more detailed affidavit along with supporting documentation.

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## Specific Instructions

### Requesting Contractor

**Line 1 – Legal Name of Requesting Contractor.** Enter the legal or true name of the requesting contractor. If the requesting contractor is an individual or sole proprietorship, enter the last name of the individual or sole proprietor followed by the first name.

**Line 2 – Trade Name (if any).** Enter the trade name or d/b/a of the requesting contractor if it differs from the legal name.

**Lines 3 and 4 – Contact Person.** Enter the name and telephone number of an individual employee of the requesting contractor that the sub-contractor can contact with questions regarding this affidavit. The City will generally refer questions regarding this form to the requesting contractor.

**Lines 5 through 8 – Mailing Address.** Enter the mailing address for the requesting contractor. The requesting contractor is advised to list the address where they want this affidavit returned.

**Line 9 – Legal Name of Sub-Contractor.** Enter the legal name of the sub-contractor from whom the materials cost information is being requested. This person will complete the affidavit section. If sub-contractor is an individual or sole

proprietorship, enter the last name of the individual or sole proprietor followed by the first name.

**Line 10 – Trade Name of Sub-Contractor (if any).** Enter the trade name or d/b/a of the sub-contractor if it differs from the legal name.

**Line 11 – Project Title or Description.** Enter a title or brief description that will help the sub-contractor identify the project that is the subject of the affidavit.

**Line 12 – Jobsite Location.** Enter a geographic description of the jobsite that will help the sub-contractor identify the project that is the subject of the affidavit such as a street address, intersection, subdivision, or building name.

**Line 13 – Reference Number.** If the project was identified by a common job number used by the requesting contractor and/or sub-contractor, enter that number on this line 13.

### Sub-Contractor

**Name of affiant.** Print the name of the individual making this affidavit. This individual will normally be an officer, partner, manager, member, or sole proprietor, but can be any person qualified to affirm under oath the accuracy of the statements made herein.

**Line I – Title of Affiant.** Enter the title of the individual listed directly above.

**Line III – Dates Covered.** Enter the starting and ending dates during which the materials reported on line IV below were used. This information will aid the requesting contractor in completing periodic returns as well as assist the requesting contractor in determining whether or not this is a full accounting of the project costs.

**Line IV – Cost of Materials.** Enter the cost of materials used during the time period specified on line III above. Include costs of materials used by any sub-contractors.

**Line VI – Total Contract Price.** Enter the total contract price, including any change orders, as of the date of this affidavit. Do not make adjustments for amounts not yet paid by the requesting contractor, or for retainage.

**Line VII – Final or Interim Affidavit.** Check the appropriate box to indicate to the requesting contractor that this is a final or an interim affidavit. The final affidavit option indicates to the requesting contractor that no further affidavits will be necessary to report the sub-contractor's total materials costs. Conversely, the interim affidavit option alerts the requesting contractor to the possibility that additional affidavits may be necessary to report total materials costs. Interim affidavits will most commonly be used when the primary contractor is reporting use taxes on a monthly basis, and will, therefore, need a monthly accounting of materials costs.

**Signature and notarization.** The affiant should carefully read all of the statements in the affidavit and to ensure they are true and correct. This document must be subscribed (signed) and affirmed before a commissioned notary public. Before witnessing the signature of the affiant, the notary will administer an oath. After administering the oath and witnessing the signature, the document must be notarized.