

Instructions for Completing Certificate for North Carolina Sales Tax Form

The City of Winston-Salem may apply for a refund of all sales and/or use taxes paid in North Carolina by the City's contractors on purchases of building materials, supplies, fixtures and equipment which become a part of or are annexed to any building or structure being erected, altered or repaired under contract with the City; and those taxes shall not be included in any bid amounts or the contract sum. Contractors shall include and must pay all other taxes imposed by governmental authorities which are applicable to the contract work. Examples of property on which sales and use tax has been paid by the contractor and for which the contractor will not be reimbursed by the City are scaffolding, forms for concrete, fuel for the operation of machinery and equipment, tools, equipment repair parts and equipment rentals, blueprints, etc, or any other items which do not become a part of or are not annexed to the building or structure being erected, altered, or repaired.

Please submit with this form invoices (or copies of invoices) from vendors covering the items purchased.

Requests for sales tax reimbursements should be filed with the Engineering Division with each request for contract payment. A final sales tax reimbursement request must be filed with the Engineering Division within 60 days from the date of final payment. The contractor willfully forfeits reimbursement if submittal is not made within the allotted time.

Project or Contract Number: The name of the project, or the City Contract Number.

Date: The date the form was completed.

Trade: Your trade, e.g., electrical, plumbing, concrete contractor, etc.

Contractor: The name of your company.

Invoice Date: The date the materials were purchased.

Invoice Number: The vendor's invoice number.

Name of Vendor: The vendor's name.

Description of Materials: The type of materials purchased, e.g., concrete, nails, roofing material, etc.

Item Cost: The cost of the item(s) before any taxes are added.

State Tax: The North Carolina State tax, currently 4.5% of the item cost.

County Tax: The County tax, currently 2.5% of the item cost.

Total Invoice: The sum of the Item Cost, State Tax, and County Tax.

County Name: County where material was purchased and sales tax paid, e.g., Forsyth, Guilford, Davidson, etc.

The owner or an officer of the company must certify that the statement is correct. The signature should also be notarized.

Certificate for North Carolina Sales Tax

Project or Contract Number: _____
Date: _____

Trade: _____
Contractor: _____

Invoice Date	Invoice Number	Name of Vendor	Description of Materials	Item Cost	State Tax	County Tax	Total Invoice	County Name
Totals:								

NOTE: Last page must be the certified page.

Certificate for North Carolina Sales Tax

Project or Contract Number: _____
Date: _____

Trade: _____
Contractor: _____

Invoice Date	Invoice Number	Name of Vendor	Description of Materials	Item Cost	State Tax	County Tax	Total Invoice	County Name
Totals:								

This is to certify that the above materials purchased on the invoices listed were used in the construction of the _____ and that the Sales Tax listed (State and County) is not included on the monthly estimate for contract payment or any other certificate for North Carolina sales tax. Further, that the items listed are annexed to, affixed to, or in some manner have become a part of the building or structure being erected, altered or repaired.

Certified to be correct by: _____
Owner or Officer of Company

Sworn to and Subscribed before me this _____ day of _____ 20_____

Notary Public (SEAL)

My Commission Expires: _____