Guidance on completing the Construction Materials Sales Tax Reimbursement Forms

1) Guidelines for General Contractor
   a) The general contractor needs to complete the General Contractor – Sales Tax Paid Details form
detailing total sales tax paid in each county.

2) Guidelines for Purchaser/ Subcontractor
   a) The purchaser (could be subcontractor or general contractor) needs to fill out the Purchaser –
Sales Tax Paid Details form, which provides a detailed breakdown of the sales tax paid by the
purchaser/subcontractor.
   b) The amount of sales tax paid in each county needs to be reported utilizing the appropriate sections
(Durham or Wake County) using the current county tax rate. (update tax rate as needed)
   c) If tax was paid in another county, input that information in the “Other Applicable County”
   section. Input the applicable tax rate and the specific county name.
   d) If invoices indicate a different tax rate used other than the current tax rate for that specific county
(e.x. past rates), report this information in the “Other Applicable County” section.
   e) A detailed description of the items purchased on each invoice must be included, and copies of the
invoices should be provided.

3) General Guidelines for Both
   a) Only materials that become a part of or are annexed to the building are allowed to be included. No
tax on purchases or rentals of tools, supplies and/or equipment is allowed to be included.
   b) Insert additional lines and pages as needed under each section.
   c) Sign and date the form after it has been properly completed. (See example attached)
   d) These certified forms may be subject to audit.