

North Carolina Department of Revenue Post Office Box 25000 Raleigh, North Carolina 27640-0001

Affidavit To Exempt Contractors From the Additional 1% State Sales and Use Tax

To be used in connection with sales or purchases of building materials for use in the performance of lump sum or unit price contracts entered into or awarded prior to September 1, 2009, or entered into or awarded pursuant to bids made prior to September 1, 2009. This affidavit is to be executed by the contractors to their suppliers of building materials and is valid only when used in connection with the Additional 1% State sales and use tax.

By: Authorized Agent	Title	Telephone Number	Date	
Dur	Contracto	r/Subcontractor		
contract for a period of not less tha	n three years from the d	file the original or duplicate original of said ate this affidavit was executed for examin espect to the sales and use tax liability of	ation by an authorized	
for the completion of such lump su	m or unit price contract	without charging the Additional 1% State s	sales or use tax.	
This affidavit is submitted to,			, a supplier of building materials,	
erection, alteration, or repair of a l	ouilding or structure at _		·	
to a firm bid made on	whereby s	aid contractor agreed to furnish the mate	erials and labor for the	
or unit price contract with		on	or pursuant	
This is to certify that		, a contractor, ento	ered into a lump sum	

Instructions

- 1. This affidavit must be fully completed in all respects by a general contractor or a subcontractor who has entered into a lump sum or unit price contract, or was awarded such contract pursuant to a bid made prior to September 1, 2009, for the erecting, altering, or repairing of a building or structure. It must be submitted by such contractor to a supplier of building materials as evidence of the holding of such lump sum or unit price contract.
- 2. The building materials supplier and the contractor should retain the affidavit on file for a period of not less than three years.
- 3. The contractor must retain on file the original or duplicate original of the lump sum or unit price contract.
- 4. Purchase orders, invoices, shipping orders, delivery tickets, or any other pertinent records of the supplier and contractor must be subject to examination as evidence of such facts.

Under the provisions of G.S. 105-236(7), any person who willfully attempts, or who aids or abets any person to attempt, in any manner to evade or defeat any tax imposed by law, or the payment of the tax, is guilty of a Class H felony. For each misuse of an exemption certificate, the Secretary must assess against the purchaser a penalty of \$250.