

Affidavit To Exempt Contractors From the Increase in the State Tax Rate from 2.00%, \$300.00 Maximum per Article, to 4.75% for Manufactured Home Purchases

To be used in connection with sale or purchase of manufactured home for use in the performance of lump-sum or unit-price contract entered into or awarded prior to January 1, 2014, or entered into or awarded pursuant to bid made prior to January 1, 2014. This affidavit is to be executed by the contractor to the manufactured home retailer and is valid only when used in connection with the increase in the State tax rate from 2.00%, \$300 maximum per article, to 4.75%. This affidavit shall not be used for a retail sales transaction where title to or possession of the manufactured home transfers to the homeowner/purchaser on or after January 1, 2014, except in conjunction with a qualifying lump-sum or unit-price contract. For more information regarding the appropriate use of affidavit, refer to SD-13-2, Manufactured Homes Directive.

This is to certify that _____, a contractor, entered into a lump-sum or unit-price contract with _____ on _____ or pursuant to a firm bid made on _____ whereby said contractor agreed to furnish the manufactured home at the following address/location _____.

This affidavit is submitted to _____, a manufactured home retailer, for the completion of such lump-sum or unit-price contract without charging the general State tax rate of 4.75% sales or use tax.

It is understood and agreed that the manufactured home retailer will retain on file the original or duplicate original of said lump-sum or unit-price contract for a period of not less than three years from the date this affidavit was executed for examination by an authorized agent of the Secretary of Revenue of North Carolina with respect to the sales and use tax liability of the aforesaid manufactured home retailer.

Contractor

By: _____
Authorized Agent Title Telephone Number Date

Instructions

1. This affidavit must be fully completed in all respects by a contractor who has entered into a lump-sum or unit-price contract, or was awarded such contract pursuant to a bid made prior to January 1, 2014, for the sale or purchase of manufactured homes. It must be submitted by such contractor to a manufactured home retailer as evidence of the holding of such lump-sum or unit-price contract.
2. The contractor and manufactured home retailer 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 copy of the original of the lump-sum or unit-price contract.
4. Purchase orders, invoices, shipping orders, delivery tickets, or any other pertinent records of the contractor and manufactured home retailer are 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 an additional tax, as a penalty, of \$250.