



Subcontractor Affidavit

Company or subcontractor: _____

General contractor or owner invoiced: _____

Building permit: _____

Phone: _____

Email: _____

Did you bill the general contractor or owner in a lump sum? _____

Total amount billed to general contractor or owner: _____

Materials portion of total amount billed to general contractor (below is what should be included):

I hereby certify, under penalty of perjury, that this information accurately represents the total amount of the invoices and materials billed to the general contractor. The amounts include what the subcontractor billed the general contractor for the materials, fixtures, fabrication labor and charges to effect delivery, not what the subcontractor paid for such purchases.

Signature: _____

Date: _____

Printed name: _____

Title: _____

Phone number: _____

E-mail: _____

Per Sec.22-105(b)(2) of the Steamboat Springs Municipal Code, use tax reconciliations and associated documents are confidential and no information relating thereto can be disclosed. This signed affidavit can be sent directly to the city.

What are considered materials?

The City Tax Code determines what items are subject to building use tax. This includes building materials, fixtures, fabrication labor and charges to effect delivery.

- Building materials include any item of tangible personal property that loses its identity to become an integral and inseparable part of the structure, such as but not limited to: bricks, caulking material, cement, conduit, drywall, electrical wiring and connections, flooring, glass, gravel & road base, insulation, lumber, millwork, mortar, paint, pipe & fittings, plaster, roofing, sand, sheet metal, siding, steel, stone, stucco, tile, trim, and wallpaper.
- Fixtures are items which are accessory to a building and do not lose their identity when installed, such as but not limited to: awnings & venetian blinds, boilers, burglar & fire alarms, cabinets, carpeting, conveying units, counters, electronic integration systems, elevators, furnaces, heating & AC units, hoists, lighting fixtures, plumbing fixtures, and signs.
- Fabrication labor is taxable and includes any operation or series of operations which change the form, state, or composition of tangible personal property. Reasonable charges for installing tangible personal property may be excluded from the taxable purchase price if separately stated.
- Transportation and other charges to effect delivery of tangible personal property to the purchaser are taxable, such as freight, shipping, delivery.