

INSTRUCTIONS FOR CONTRACTOR'S SUMMARY SHEET

(Qualified Entity)

Procedure for Contractor's Certificate:

"Qualified Entity" means a religious, charitable, and eleemosynary organization; the United States government, the State of Colorado, its departments or institutions, and political subdivisions in the governmental capacity; and a school (other than a school held or conducted for private or corporate profit) in the conduct of its educational functions and activities.

Complete the form according to the guide below. Unclear or improperly completed forms will be returned. If you have questions, please contact this department. This form must not be altered in any way. You may make a copy of the ST-16A(QE) form if you need additional forms.

Contractors are responsible for paying sales or use tax on all materials that become a permanent part of the completed structure. If local sales tax has not been paid to the vendor at the time of purchase, the contractor is required to pay use tax directly to the City of Colorado Springs.

We will verify that the proper tax has been paid on all materials. In order to audit the taxes paid on this project, the following information is required:

Invoice Date Column:

- The invoice number and the date of the invoice.
- If you removed material from stock or inventory, you **MUST** indicate a date under the column "Invoice Date" or "Date Vendor Paid".

Date Vendor Paid Column:

- List the month/year you paid your vendor for the corresponding invoice.
- If you removed material from stock of inventory for use in this project, list the month/year it was removed.

Vendor Name Column:

- List the name of the vendor you purchased material from.
- If you removed material from stock or inventory, note "Material Removed from Stock/Inventory".

Cost of Material Only Column:

- Enter the total amount paid for materials that became a permanent part of the structure
- **DO NOT** include labor, tools, tax paid or equipment that did not become a permanent part of the structure.

Sales Tax Column:

- Each invoice you have listed should have one entry in either the "Sales Tax Paid Column" or "Use Tax Paid Column", **NOT** both.
- If City of Colorado Springs Sales Tax **was paid to the vendor** on the purchase of materials, calculate the amount of sales tax paid and enter the amount under this column.

Use Tax Column:

- Each invoice you have listed should have one entry in either the "Sales Tax Paid Column" or "Use Tax Paid Column", **NOT** both.
- If City of Colorado Springs Sales Tax **was not paid to the vendor** on the purchase of materials, calculate the amount of use tax due and enter the amount under this column.
- If you have **not** already remitted payment of the use tax due, attach check made payable to "The City of Colorado Springs".

Type of Material Column:

- List the exact type of material installed. General terms are NOT acceptable-terms such as "Miscellaneous", "Material", "Supplies", "Hardware", etc. **PLEASE BE SPECIFIC!**
- **DO NOT INCLUDE** items that did not become a permanent part of the structure. Examples: tools, consumable purchases or rental equipment.