



# Construction Project Cost Report Use Tax Return/Claim for Refund

Please Type or Print Clearly. Include Required Supporting Documentation

City of Westminster  
Department of Finance  
Sales Tax Division

1) Legal Name of Business or Individual Name (Last, First):			
2) Trade Name of Business (if any):		8) City Account No. (if assigned):	
3) Mailing Address:			9) Permit No.:
4) City:	5) State:	6) Zip:	10) Period Ending Date:
7) E-mail Address:			

11) Project Street Address:


12) Did this project require that construction equipment owned by the contractor be used in the City?  Yes  No

<b>Computation of Use Tax Due</b>	13) Enter the total cost of construction materials used on the project. <b>Include costs of materials used by all subcontractors.</b>	
	14) Enter the cost of non-taxed, direct-purchase supplies and rented equipment. (Credit is allowed for properly imposed and previously paid municipal tax)	
	15) Taxable Subtotal - Enter sum of lines 13 & 14:	
	16) Use Tax Due (Multiply line 15 by 3.85%):	
	17) Enter the estimated use tax collected upon issuance of the above-listed building permit. If line 16 equals line 17, no additional use tax is due. Sign and submit the report without payment.	
	18) If line 17 is <i>greater than</i> line 16 enter the difference. <b>This is your overpayment amount.</b> (Include a <b>Job Cost Report</b> as documentation for your refund claim)	
19) If line 17 is <i>less than</i> line 16 enter the difference. <b>This is the additional use tax due.</b>		

**DUE DATE FOR RETURN:**  
Any additional use tax due computed on line 19 must be reported and paid within 30 days of written acceptance, final inspection, or the issuance of the Certificate of Occupancy, whichever is later (line 9). Amounts paid after this grace period are subject to penalty and interest from the date on line 9.

20) Penalty Due (10% of line 19, minimum \$15):	
21) Interest Due (1% of line 19 per month):	
22) TOTAL DUE (total of lines 19 through 21):	

Under penalties of perjury, I declare that I have examined this Project Cost Report and it is true and correct to the best of my knowledge & belief.

<b>Taxpayer Signature</b>			
	Signature	Date	
	Printed Name	Title	Phone Number

Return form with payment to: Westminster Department of Finance ■ Sales Tax Division ■ 4800 W 92nd Avenue ■ Westminster, CO 80031

### CITY USE ONLY

Reviewed By:	<input type="checkbox"/> Denied	CLAIM/DOC NO.
	<input type="checkbox"/> Approved	
	<input type="checkbox"/> Approved in Part: \$ _____	
Signature	Date	

Approved By:	
Signature	Date

CASHIER VALIDATION - A/P PROCESSING DETAIL

5300. _____ .0000	Amount: _____
5400. _____ .0000	Amount: _____
5300. _____ .0911	Amount: _____

# Instructions for Construction Project Cost Report

## Purpose of Form

This form is used for taxpayers to compute the actual use tax due from construction projects requiring City building or direct payment permits and reconcile such tax with the estimated pre-payment remitted when the permit was obtained.

Any underpayment must be remitted with this report within thirty (30) days of the issuance of a Certificate of Occupancy or the date of final inspection, whichever occurs later. For public/private improvements, underpayments must be remitted within 30 days of written acceptance by the City. This report will also serve as a Claim for Refund in the case of an overpayment.

**Primary contractor is liable for use tax.** Pursuant to § 4-2-9 of the *Westminster Municipal Code*, the person who is responsible for obtaining a permit shall remit use tax on construction materials used on that project. This includes all materials, including materials used by subcontractors or furnished by the property owner, purchased from sources inside or outside the City.

Each individual contractor is responsible for sales and/or use tax upon all direct-purchased supplies and rented equipment.

**Setoff of other taxes prohibited.** Contractors must present copies of the City permits when purchasing materials to avoid payment of municipal sales or use taxes. Contractors may not take credit against Westminster use taxes for taxes paid to other jurisdictions on the purchase of materials.

**Supporting documentation required for refund claim.** Contractors claiming an overpayment of use tax must submit with this report a copy of the permit and a job cost report, profit and loss statement, or other summary document supporting the amount of materials used. If some work on the project was performed by subcontractors, project cost reports declaring their materials costs must also be submitted.

**Report does not preclude audit.** Some projects may be selected for further examination by the Sales Tax Division. The Code requires that records be preserved for at least three years after this return is filed.

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## Specific Instructions

**Lines 1 thru 7 – Taxpayer Information.** Print the legal name, the trade or other name the taxpayer is known as, the mailing address of the organization, and the e-mail address. For reports of natural persons, print the last name followed by the first name on line 1 and do not complete line 2.

**Line 8 – City Account Number.** If the taxpayer is licensed with the City, list the 7 digit Westminster account number.

**Line 9 – Permit Number.** List the Westminster building permit number or direct payment permit number (7 characters beginning with 'A').

**Line 10 – Reporting period ending date.** List the date that the Certificate of Occupancy (CO) was issued for the project. If this project did not require a CO, enter the date the project passed final inspection by the building official. If this report is

for public or private improvements (direct payment permits), list the date of written acceptance of the improvements by the City.

**Line 11 – Project Street Address.** List the specific Westminster street address of the project.

**Line 12 – Construction Equipment.** Indicate whether the project required the use of owned or capital lease construction equipment in the City.

**Line 13 – Materials Cost.** Enter the purchase price paid for all construction materials used in the project regardless of whether they were purchased from sources inside or outside the City, or they were purchased or used by the contractor, subcontractor, or any other person, on the project.

**Line 14 – Supplies & Rented Equipment Cost.** Enter the cost of supplies and rented equipment used inside the City where a sufficient sales or use tax has not been paid. Credit may be taken for any lawfully imposed and previously paid sales or use tax. Any taxable differential should be included here.

**Line 15 – Taxable Subtotal.** Enter the sum of lines 13 & 14

**Line 16 - Use Tax Due.** Compute the use tax due on the project by multiplying line 15 by 3.85% (the Westminster use tax rate).

**Line 17 – Estimated Pre-payment Amount.** Enter the amount of use tax paid when the permit was obtained. Do not include other permit fees.

**Line 18 – Overpayment Amount.** If the amount on line 17 is *greater than* the amount on line 16, subtract line 16 from line 17 and enter the difference on this line 18. Do not complete the remaining lines except for the signature area. Attach the required supporting documentation and submit the report.

**Line 19 – Underpayment Amount.** If the amount on line 17 is *less than* the amount on line 16, subtract the amount on line 17 from line 16 and enter the difference on this line 19. This is the additional amount of use tax due on this project net of the estimated pre-payment amount.

**Line 20 – Late Filing Penalty.** If this report is being filed more than thirty (30) days after the date listed on line 9, and additional use tax is due, a late filing penalty must be added. Multiply the amount in line 19 by 10% and enter the greater of this product or \$15.

**Line 21 – Interest.** If this report is being filed late (see instructions for line 20) and additional tax is due, interest must be added. Interest accrues only in whole-month increments from the date on line 9. Multiply the amount listed on line 19 by 1% and multiply this result by the number of months the tax remained unpaid.

**Line 22 – Total Due.** Add the amounts in lines 19, 20, and 21 together. This is the total amount due. Make the payment payable to the City of Westminster and remit is along with this signed report.

**Signature** – After reviewing the form for accuracy, sign and date the form. Print your name and title below your signature.