

Form AU-764

Deposit by a Person Doing Business With a Nonresident Contractor



Purpose: A person doing business with a nonresident contractor uses **Form AU-764** to deposit 5% of the total contract price with the Department of Revenue Services (DRS) for a specific project in the state. The deposit ensures all taxes due to the State of Connecticut from the contractor are paid to DRS. Read the instructions on the reverse side before you complete this form. If you need help, call **860-541-3280**, Monday through Friday, 8:00 a.m. to 5:00 p.m., and choose Option 7.

Part I: Nonresident Contractor Information			
Name		Connecticut Tax Registration No.	
Address (Street or PO Box, City, State, and ZIP Code)			
Part II: Person Doing Business With a Nonresident Contractor Information			
Name		Connecticut Tax Registration No., Federal ID No., or SSN	
Address (Street or PO Box, City, State, and ZIP Code)			
Part III: Project Information			
Physical Location of Project (Street, City or Town)		Name of Project	
Commencement Date	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order <input type="checkbox"/> Check the box if this deposit is for a change order	Amount of Deposit
<p>Conditions of the deposit for the project detailed above:</p> <ul style="list-style-type: none"> The nonresident contractor has entered into a contract related to real property at a Connecticut location. The person doing business with the nonresident contractor is depositing 5% of the total contract price with DRS to ensure all taxes that become due and owing during the period of the contract will be paid. The deposit is made within 30 days of the completion of the project. The deposit will be returned to the nonresident contractor upon written request by the contractor after DRS has examined its records and determined all taxes, interest, and penalties due during the term of the contract have been paid. The person doing business with the nonresident contractor must attach a copy of the final periodic billing to Form AU-764. 			
<p>Declaration: I, an authorized agent of the person doing business with a nonresident contractor named above, declare under the penalty of law that I have examined Form AU-764 and, to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false document or return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.</p>			
Print Name		Title	
Authorized Signature		Date	
<p>Receipt of Deposit: DRS acknowledges receipt of \$ _____ from the person named above as doing business with a nonresident contractor related to real property at the Connecticut location noted above.</p>			
Signature of Authorized DRS Representative		Telephone	Date

General Instructions

A person doing business with a nonresident contractor working in Connecticut must submit **Form AU-764, *Deposit by a Person Doing Business With a Nonresident Contractor***, with a deposit of 5% of the total contract price, including change orders and add-ons, not later than 30 days after the completion of the contract. This applies to all contracts with nonresident contractors, regardless of the nature of the real property affected or the tax-exempt status of the property owner. For more information, see **Special Notice 2003(20), *Legislation Affecting Contracts With Nonresident Contractors***.

A *nonresident contractor* is a contractor who does not maintain a regular place of business in this state. A *regular place of business* means any bona fide office, factory, warehouse, or other space in Connecticut at which a contractor is doing business in its own name in a regular and systematic manner, and which place is continuously maintained, occupied, and used by the contractor in carrying on its business through its employees regularly in attendance to carry on the contractor's business in the contractor's own name. A regular place of business does not include a place of business for a statutory agent for service of process or a temporary office whether or not it is located at the site of construction. A regular place of business also does not include locations used by the contractor only for the duration of the contract, such as short-term leased offices, warehouses, storage facilities, or facilities that do not have full time staff with regular business hours. An office maintained, occupied and used by a person affiliated with a contractor is not a regular place of business of the contractor.

Specific Instructions

Part I: Enter the name and complete address of the nonresident contractor on whose behalf the deposit is being made. Include the nonresident contractor's Connecticut tax registration number.

Part II: Enter the name and complete address of the person doing business with the nonresident contractor. If the nonresident contractor is the general contractor, enter the name and address of the owner of the property. If the nonresident contractor is a subcontractor, enter the name and address of the general contractor.

Enter the Connecticut tax registration number of the person doing business with the nonresident contractor. If the person doing business with the nonresident contractor does not have a Connecticut tax registration number, enter that person's Federal Employer Identification Number or Social Security Number.

Part III: Enter the name of the project and the complete address, including the street address and the city or town where the project is physically located.

Enter the commencement date of this project. The commencement date is the date the contract is signed or the date the nonresident contractor begins work on the project, but it is never later than the date the nonresident contractor begins work.

Enter the date on which work on this project was completed, which is the date the final periodic billing for the contract was made by the nonresident contractor. Note the final periodic billing may be due before payment of any retainage becomes due. The person making the deposit must attach a copy of the final periodic billing to **Form AU-764**.

If this is a deposit for a change order occurring after the deposit for the initial contract has been remitted to DRS, enter the additional amount being deposited for the change order and check the box. For a change order made after the final periodic billing for the original contract, the change order is deemed complete when it is billed by the nonresident contractor. Attach a copy of the final billing for the change order.

Enter, in words and figures, the total amount paid to the nonresident contractor under the contract or for the change order. Check the box if the deposit is for a change order.

Multiply the total contract price or the amount of the change order by 5% (.05) and enter the result on this line.

Declaration: An authorized representative of the person doing business with a nonresident contractor must sign and date the declaration. Return **Form AU-764**, with the copy of the final periodic billing, to:

Department of Revenue Services
State of Connecticut
Discovery Unit
25 Sigourney Street
Hartford CT 06106

Receipt: DRS will acknowledge receipt of the deposit by completing the bottom of Form AU-764 and returning a copy of it to the person making the deposit. Unless indicated otherwise, the person doing business with the nonresident contractor will not be liable for any claim of the nonresident contractor for the amount or for any claim of DRS for any taxes arising from the activities of the nonresident contractor on the project for which the bond deposit was made, once DRS has verified that total deposits represent 5% of the total contract price paid to the nonresident contractor for this project, including any change orders, and that the deposit is made within 30 days of completion of the project.