

## Form REG-20

### Application for a Materialman to Remit Sales Tax Under the Pay-When-Paid Method

| DRS Use Only                        |        |       |
|-------------------------------------|--------|-------|
| Connecticut Tax Registration Number |        |       |
| Approved                            | Denied | TPS # |

**2009 - 2010** Materialman Permits are valid from date issued until **June 30, 2010**.

Complete this application in blue or black ink only.

Please correct name and address if shown incorrectly at right.

|                         |  |
|-------------------------|--|
| Legal name of retailer  | Social Security Number (Individual)<br>_____ _____ _____                       |
| D/B/A                   | Federal Employer ID Number (Other)<br>_____ _____ _____                        |
| Telephone number<br>( ) | Connecticut Tax Registration Number<br>(Required if new application)           |
| Street address          | Check one:<br><input type="checkbox"/> New<br><input type="checkbox"/> Renewal |
| City                    | State  |
| State                   | ZIP code   |

Qualifying materialmen may postpone remitting the sales tax until they receive payment (pay-when-paid) on qualifying sales. A **qualifying sale** is a sale of building materials or taxable services related to the materials sold to a contractor as defined in **Informational Publication 2003(12), Pay-When-Paid Method for Materialmen**, for the improvement of real property provided the sale is made on credit granted by the materialman. However, in all cases the tax must be remitted within one year of the date of sale. For more information and for special recordkeeping requirements, see IP 2003(12) or call Taxpayer Services at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

To qualify, a materialman must meet all three of the eligibility requirements listed below and must submit this application to the Department of Revenue Services (DRS) at the address above by **July 1, 2009**. The deadline to submit this application is July 1 of each year. If the application is approved, DRS issues a permit with reporting instructions for the sales tax collected under the pay-when-paid method.

### Eligibility Requirements

This application will not be processed unless you initial that you meet all three of the eligibility requirements.

I certify that, in any two of the last four calendar quarters, the retailer named above was:

Please initial

|   |  |
|---|--|
| 1. A materialman as the term is used in Chapter 847 of the Connecticut General Statutes. In general, a materialman is a person who furnishes building materials or services to a contractor for the improvement of real property; |  |
| 2. Primarily engaged (more than 50% of sales) in selling building materials to contractors for the improvement of real property; <b>and</b>   |  |
| 3. Authorized under Chapter 847 of the Connecticut General Statutes to file a mechanic's lien on the real property or improvement to real property in which building materials or taxable services have been incorporated.        |  |

**Declaration:** I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print name and title of owner, partner, LLC member, or authorized officer

Signature

Date