

## 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 # |

2024-2025 Materialman Permits are valid from date issued until **June 30, 2025**  
 Form REG-20 can be submitted electronically using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Please correct name and address if shown incorrectly.

|                            |       |  |
|----------------------------|-------|--|
| Legal name of retailer     |       | Social Security Number (Individual)<br>____-____-____                          |
| Doing business as (DBA)    |       | 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 | ZIP code   |

Complete this application in blue or black ink only.

A qualifying materialman may postpone remitting the sales tax until the materialman receives 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 2018(4), 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 2018(4) on the Department of Revenue Services (DRS) website at **portal.ct.gov/DRS** or call DRS Monday through Friday, between 8:30 a.m. and 4:30 p.m. at **800-382-9463, 860-297-5962, or 860-297-4911** (TTY, TDD, and Text Telephone users **only**, let the 711 relay operator know the number you wish to call and the relay operator will dial it and then communicate using a TTY.)

To qualify, a materialman **must** meet all three of the eligibility requirements listed below and must submit this application to DRS at the address above by **July 1, 2024**. If your application is approved, you will receive a *Pay-When-Paid Permit for Materialmen* and reporting instructions from DRS.

### 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:

|   | <i>Initial</i> |
|---|----------------|
| 1. Was 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. Had at least 50% of its sales of building materials to contractors for the improvement of real property; <b>and</b>  |                |
| 3. Was 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 the building materials or taxable services have been incorporated.    |                |

**Declaration:** I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that if I willfully deliver a false return or document to the DRS I will be guilty of a Class D felony.

|   |       |
|---|-------|
| Print name of owner, partner, LLC member, or authorized officer | Title |
| Signature   | Date  |
| Email   |       |