

Form AU-620

Direct Payment Permit Application



Business name	
D/B/A	
CT Tax Registration Number	
Business address	
Name of owner, partners, corporate officers, LLC members	
Contact person	
Title	Telephone number — —
Describe the business in detail	

Multiple Business Locations: Complete this section if multiple locations are reported on one **Form OS-114, Connecticut Sales and Use Tax Return**. Include complete information for all sub-number locations previously approved by the Department of Revenue Services (DRS) to be included under the primary number. Attach additional sheets as needed.

1. Business name and address	2. Business name and address
Mailing address	Mailing address
CT Tax Registration Number	CT Tax Registration Number

Please answer the following questions:

- Does the business' accounting system maintain separate general ledger accounts for sales tax collected from customers and/or use tax accrued? Yes No
- Can the business' accounting system isolate purchases for your Connecticut location(s)? Yes No
- Does the business have a large volume of purchases in which determining taxability is complex or is not determinable at the time of the transaction? Yes No
- Does DRS regularly audit the business for sales and/or use taxes? Yes No
- If you are regularly audited, have you complied with DRS' audit guidance and the audit findings to improve reporting compliance? Yes No
- Has DRS or the IRS imposed a penalty on the business in the last six years, whether or not the penalty was waived? If yes, attach an explanation. Yes No
- Has the business, or any related company, filed for bankruptcy within the last ten years? Yes No
- Does the business agree to have the company listed as a direct payment permit holder on the DRS website? Yes No

Enclose a \$20 permit fee with this application. Make check payable to **Commissioner of Revenue Services**.

Declaration: As an authorized representative (owner, partner, corporate officer, or LLC member), I declare under penalty of law I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, correct, and complete. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

I also agree that the business name may be published as a direct payment permit holder on the DRS website, in any related publication, and in any other manner disclosed for tax administration purposes.

 Signature of authorized representative Print name

 Title Date

Form AU-620 Instructions

Use **Form AU-620**, *Direct Payment Permit Application*, to apply for a direct payment permit from the Department of Revenue Services (DRS).

Conn. Gen. Stat. § 12-409a allows the Commissioner of Revenue Services, in the Commissioner's discretion, to issue direct payment permits. Within 120 days from the postmark date of the application, the Commissioner will review the completed application. At the end of the review process, a letter of approval or denial will be sent to the taxpayer. The Commissioner retains sole discretion in the approval, denial, and revocation of direct payment permits. The application will **not** be considered unless complete. Incomplete applications will be returned.

This direct payment permit application is valid for the primary Connecticut Tax Registration Number listed on the front. The direct payment permit includes all sub-numbers previously approved by DRS to be filed under this primary tax registration number. (See *Multiple Business Locations*, on front.)

If the multiple locations file separate sales and use tax returns, then a direct payment permit application and \$20 permit fee must be submitted for each location.

Upon approval, DRS will send you **Form AU-621**, *Direct Payment Permit*, by certified mail. A direct payment permit is valid until you surrender it or DRS revokes it. If the direct payment permit is surrendered or revoked, the holder must promptly notify, in writing, all vendors from whom tangible personal property or services have been purchased or leased.

Should this application be rejected, you will be notified by certified mail.

Mail the completed application and enclose a \$20 permit fee with this application. If your application is approved, the \$20 permit fee will be deposited; if denied, the fee will be returned. Make the check payable to **Commissioner of Revenue Services**.

Mail to: Department of Revenue Services
Sales Tax Audit Division Chief, 8th Floor
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

If you have any questions, please email **DRS.DirectPayPermit@ct.gov**.