



Annual Application for a Materialman to Remit Sales Tax Under the Pay-When-Paid Option

ST-112

(3/07)

For period ending May 31, _____ (enter year)

Sales tax vendor identification number		Telephone number
Legal name		
DBA		
Street address		
City	State	ZIP code

Qualifying materialmen may postpone remitting the sales tax until they receive payment (*pay-when-paid*) on qualifying sales to contractors. A *qualifying sale* is a sale of building materials or services performed on such materials to a contractor, subcontractor, or repairman 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 details, see TSB-M-99(2)S.)

For you to take advantage of this option, the Tax Department must receive this application by June 1 of each year.


Eligibility requirements


In any two quarterly sales tax periods within the most recent four consecutive quarterly sales tax periods, were you:


1. A materialman within the meaning of section two of the Lien Law? (In general, the Lien Law defines a *materialman* as any person who furnishes material or the use of machinery, tools, or equipment, or compressed gases for welding or cutting, or fuel or lubricants for the operation of machinery or motor vehicles, to an owner, contractor, or subcontractor, for the improvement of real property.) Yes No
2. Primarily engaged (more than 50% of sales) in selling building materials to contractors, subcontractors, or repairmen, for the improvement of real property? Yes No
3. Authorized by the Lien Law to file a mechanic's lien upon such real property and improvement to real property? Yes No

If you answered *Yes* to all three questions, you are a qualified materialman and eligible to remit sales tax under the *pay-when-paid* option.

Need help?

 **Internet access:** www.nystax.gov
(for information, forms, and publications)


 **Fax-on-demand forms:** 1 800 748-3676


 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

 **Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Certification

I certify that the above statements are true and complete. I make these statements with the knowledge that if I knowingly make a false or fraudulent statement on this document, it is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature of vendor	Date
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Mail to: **NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
SALES TAX REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**