

STATE OF RHODE ISLAND
 DIVISION OF TAXATION
 EXCISE TAX SECTION
 ONE CAPITOL HILL, PROVIDENCE, RI 02908

**APPLICATION FOR A MATERIALMAN TO REMIT SALES TAX
 UNDER THE "PAY WHEN PAID" METHOD**

FOR THE PERIOD JULY 1, 2016 -- JUNE 30, 2017

Retailer's Information

Telephone # () _____ Federal ID # _____
 or
 Social Security # _____

Legal Name of Retailer _____
 Trade Name of Business _____
 Mailing Address _____
 City/Town, State and Zip _____

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 with respect to the materials to a contractor, as defined in Regulation SU 02-145 (Materialmen - "Pay When Paid Remittance Method") for the construction or 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 record-keeping requirements, see Regulation SU 02-145. To qualify, a materialman must meet all three of the eligibility requirements listed below and must submit this application to the Division of Taxation. If the application is approved, the Division of Taxation will issue 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 (3) of the eligibility requirements. I certify that for six (6) consecutive months, within the most recent twelve (12) month period, that:

Please initial:

1). I was primarily engaged in selling lumber and building materials to contractors, subcontractors, or repairman;	
2). At least fifty percent (50%) of my total sales were comprised of lumber and building materials to contractors for the construction or improvement of real property; and	
3). I am authorized under Chapter 28 of Title 34 of the RI General Laws to file a mechanic's lien on the real property, or improvement to real property, in which building materials have been incorporated.	

Certification

As an authorized representative of the retailer named above, I declare under the penalty of false statement that I have examined this application and that to the best of my knowledge and belief it is true, complete, and correct.

Print Name _____ Title _____

Signature _____ Date _____

DIVISION OF TAXATION USE ONLY	
Date Received	
Date Approved	
Permit # Issued	
Reviewed By	