

Form AMP

Application for Materialman to "Pay When Paid"

Name (of business or, if incorporated, corporate name)		Federal employer identification number	
Business name (dba) if different from above		For the period ending:	
Address		Telephone number	
City, town or post office	State	ZIP code	E-mail address

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

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 material man. 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 (2) 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 mechanics lien on the real property, or improvement to real property, in which building materials have been incorporated.	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code
			PTIN

May the Division of Taxation contact your preparer? YES