



# Promptax – Sales and Compensating Use Tax Request for Materialman Relief

Vendor ID number			Date
Vendor name		Primary contact name	
Vendor address		Primary contact phone (      )	
City	State	ZIP code	Fax number (      )

The purpose of the request for materialman relief is to provide relief for vendors whose state and local sales and compensating use tax liability was less than \$4 million for the June 1 through May 31 period immediately preceding the previous June 1 through May 31 period **and** who qualify as a *materialman* in any two sales tax quarters within the most recent four consecutive sales tax quarters.

Under New York State Lien Law section 2, a *materialman* is a vendor who was primarily engaged in furnishing building materials to contractors, subcontractors or repairmen for the improvement of real property improved or to be improved with a residential dwelling unit, and authorized to file a mechanics lien upon such real property and improvement, in any two sales tax quarters within the most recent four consecutive sales tax quarters. For purposes of this test, primarily engaged means 50% or more of the vendor's receipts must result from the activities described above during the applicable sales tax quarters.

Vendors granted *materialman relief* status must participate in the Prompt Tax Sales and Compensating Use Tax Program if they meet the mandatory threshold criteria. However, once status is approved, these vendors are accorded a special filing/payment schedule to remit state and local sales and compensating use taxes by electronic funds transfer or by certified check.

Complete the following to demonstrate vendor qualification as a materialman:

**Total sales tax liability for June 1,** \_\_\_\_\_ **, through May 31,** \_\_\_\_\_ **..... \$** \_\_\_\_\_ **.**  
(year) (year)

**Periods of qualification** ..... \_\_\_\_\_ **and** \_\_\_\_\_  
(quarter/year) (quarter/year)

**Certification:** I certify that the vendor named above qualified as a *materialman* within the meaning of New York State Lien Law section 2 during two sales tax quarters within the most recent four sales tax consecutive quarters.

<b>Authorized person</b>	Signature of authorized person
	Name of authorized person <i>(please print)</i>
	Official title