



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

For period ending May 31, _____ (enter year)

Legal name	Sales tax vendor identification number	
DBA or trade name (if different from legal name above)	Telephone number ()	
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 more information, including special record keeping requirements, see TSB-M-99(2)S, *Materialmen - Pay When Paid*.

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.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully issuing a false or fraudulent statement in this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity and the accuracy of any information entered on this document.

Signature of vendor	Date / /
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Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Telephone assistance

Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



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, call the information center.

Mail to: **NYS TAX DEPARTMENT
SALES TAX REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**