

Department of Revenue Services
 Discovery Unit
 25 Sigourney Street
 Hartford CT 06106-5032
 (Rev. 03/06)

Form AU-764

Deposit by a Person Doing Business With a Nonresident Contractor

For Period Ending
Due Date
Total Amount Remitted
For Department Use Only

Purpose: A person doing business with a nonresident contractor files Form AU-764 with the Department of Revenue Services (DRS) to deposit 5% of all payment(s) made to a nonresident contractor during the calendar quarter for each project in the state.

If you need help, call **860-541-3280**, Monday through Friday, 8:30 a.m. to 4:30 p.m., and choose Option 7.

Person Doing Business With a Nonresident Contractor			
Name		Connecticut Tax Registration Number	
Address (Street or PO Box, City, State, and ZIP Code)		Federal Employer Identification Number	
Project Information			
Physical Location of Project #1 (Street, City or Town)		Name of Project	
Nonresident Contractor(s) Information			
Name of Nonresident Contractor #1		Connecticut Tax Registration Number	
Address (Street or PO Box, City, State, and ZIP Code)		Federal Employer Identification Number	
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter
<input type="checkbox"/> Check the box if this deposit is for a change order			Amount of Deposit This Quarter
Name of Nonresident Contractor #2		Connecticut Tax Registration Number	
Address (Street or PO Box, City, State, and ZIP Code)		Federal Employer Identification Number	
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter
<input type="checkbox"/> Check the box if this deposit is for a change order			Amount of Deposit This Quarter
Name of Nonresident Contractor #3		Connecticut Tax Registration Number	
Address (Street or PO Box, City, State, and ZIP Code)		Federal Employer Identification Number	
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter
<input type="checkbox"/> Check the box if this deposit is for a change order			Amount of Deposit This Quarter

Project Information			
Physical Location of Project #2 (Street, City or Town)			Name of Project
Nonresident Contractor(s) Information			
Name of Nonresident Contractor #1			Connecticut Tax Registration Number
Address (Street or PO Box, City, State, and ZIP Code)			Federal Employer Identification Number
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order <input type="checkbox"/> Check the box if this deposit is for a change order	Total Payments This Quarter
			Amount of Deposit This Quarter
Name of Nonresident Contractor #2			Connecticut Tax Registration Number
Address (Street or PO Box, City, State, and ZIP Code)			Federal Employer Identification Number
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order <input type="checkbox"/> Check the box if this deposit is for a change order	Total Payments This Quarter
			Amount of Deposit This Quarter
Name of Nonresident Contractor #3			Connecticut Tax Registration Number
Address (Street or PO Box, City, State, and ZIP Code)			Federal Employer Identification Number
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order <input type="checkbox"/> Check the box if this deposit is for a change order	Total Payments This Quarter
			Amount of Deposit This Quarter

Conditions of the deposit for the project(s) detailed above:

- The nonresident contractor has entered into a contract related to real property at a Connecticut location.
- The person doing business with the nonresident contractor deposits 5% of the payments to the nonresident contractor during the calendar quarter with DRS.
- The deposit will be returned to the nonresident contractor upon written request by the contractor after DRS has examined its records and determined all taxes, interest, and penalties due during the term of the contract have been paid.
- The person doing business with the nonresident contractor must attach a copy of the final periodic billing to **Form AU-764** if this deposit is the final payment to the nonresident contractor for this project.

Declaration: I, an authorized agent of the person doing business with the nonresident contractor named above, declare under penalty of law that I have examined **Form AU-764** and, to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false document or return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print Name

Title

Authorized Signature

Date

General Instructions

A person doing business with a nonresident contractor working in Connecticut must submit **Form AU-764, *Deposit by a Person Doing Business With a Nonresident Contractor***, with a deposit of 5% of any payment of the total contract price, including change orders and add-ons, by the last day of the month following the calendar quarter that follows the calendar quarter in which the first payment to the nonresident contractor was made and every calendar quarter thereafter. This applies to all contracts with nonresident contractors, regardless of the nature of the real property affected or the tax-exempt status of the property owner. For more information, see **Special Notice 2005(12), *Nonresident Contractors Bonds and Deposits***.

The person doing business with a nonresident contractor is not required to withhold 5% of any payment made to the contractor if the contractor provides a Certificate of Compliance issued by the Department of Revenue Services (DRS) stating that the contractor has filed a guarantee bond or a cash bond for 5% of the total contract price.

Use Form AU-764 each quarterly period to report payments made to nonresident contractors for:

- One project with one or more nonresident contractor(s); **or**
- More than one project with one or more nonresident contractor(s) on each project.

If you need additional space, attach as many **Forms AU-764a, *Form AU-764 Continuation Schedule***, as necessary.

A **nonresident contractor** is a contractor who does not maintain a regular place of business in this state. A **regular place of business** means any bona fide office, factory, warehouse, or other space in Connecticut at which a contractor is doing business in its own name in a regular and systematic manner, and which place is continuously maintained, occupied, and used by the contractor in carrying on its business through its employees regularly in attendance to carry on the contractor's business in the contractor's own name. A regular place of business does not include a place of business for a statutory agent for service of process or a temporary office whether or not it is located at the site of construction. A regular place of business also does not include locations used by the contractor only for the duration of the contract, such as short-term leased offices, warehouses, storage facilities, or facilities that do not have full time staff with regular business hours. An office maintained, occupied and used by a person affiliated with a contractor is not a regular place of business of the contractor.

Specific Instructions

Enter the period ending date for the calendar quarter in which the payment to a nonresident contractor was made. Enter the due date of the deposit. The deposit is due the last day of the month following the calendar quarter that follows the calendar quarter in which the payment to the nonresident contractor was made.

Person Doing Business With a Nonresident Contractor

Enter the name and complete address of the person doing business with the nonresident contractor. If the nonresident contractor is the general contractor, enter the name and address of the owner of the property. If the nonresident contractor is a subcontractor, enter the name and address of the general contractor.

Enter the Federal Employer Identification Number (FEIN) of the person doing business with the nonresident contractor. If the person doing business with the nonresident contractor does not have an FEIN, enter that person's Social Security Number.

Project Information

Enter the complete address, including the street address and the city or town where the project is physically located, and the name of the project. If you use Form AU-764a to report payments to more than three nonresident contractors working on a specific project during the period, identify the project by location and enter the same project number as was entered on Form AU-764.

Enter the name and complete address of the nonresident contractor(s) on whose behalf the deposit is being made. Include the nonresident contractor's Connecticut tax registration number and FEIN.

Nonresident Contractor Information

Enter the commencement date of this project for the nonresident contractor. The commencement date is the date the contract is signed or the date the nonresident contractor begins work on the project, but it is never later than the date the nonresident contractor begins work.

Enter the date on which each nonresident contractor's work on this project is expected to be completed, which is the date the final periodic billing for the contract will be made by the nonresident contractor. Note the final periodic billing may be due before payment of any retainage becomes due. The person making the deposit must attach a copy of the final periodic billing to Form AU-764.

If this is a deposit for a change order occurring after the deposit for the initial contract has been remitted to DRS, enter the additional amount being deposited for the change order and check the box. For a change order made after the final periodic billing for the original contract, the change order is deemed complete when it is billed by the nonresident contractor. Attach a copy of the final billing for the change order.

Enter, in words and figures, the total amount paid to the nonresident contractor under the contract or for the change order. Check the box if the deposit is for a change order.

Enter the total of all payments made to the nonresident contractor during the calendar quarter.

Multiply the total payments to the nonresident contractor during the calendar quarter by 5% (.05) and enter the result on this line.

If you are reporting payments to a nonresident contractor for more than one project, separately list the payments to that nonresident contractor for each project.

Declaration: An authorized representative of the person doing business with a nonresident contractor must sign and date the declaration. Return Form AU-764, with the copy of the final periodic billing, to:

Department of Revenue Services
Discovery Unit
25 Sigourney Street
Hartford CT 06106