

Department of Revenue Services  
 State of Connecticut  
 Attn: Discovery Unit  
 25 Sigourney Street  
 Hartford CT 06106-5032  
 (New 09/03)

# Form AU-766 Guarantee Bond



**Purpose:** A nonresident contractor working in Connecticut and a surety company licensed to do business in Connecticut use **Form AU-766** to post a guarantee bond with the Department of Revenue Services (DRS) for a specific project in the state. The guarantee bond ensures that all taxes due to the State of Connecticut from the contractor are paid to DRS. Read the instructions on the reverse side before you complete this form. If you need help, call **860-541-3280**, Monday through Friday, 8:00 a.m. to 5:00 p.m., and choose Option 7.

<b>Part I: Nonresident Contractor Information</b>			
Name		Connecticut Tax Registration No.	
Address (Street or PO Box, City, State, and ZIP Code)			
<b>Part II: Person Doing Business With a Nonresident Contractor Information</b>			
Name		Connecticut Tax Registration No., Federal ID No., or SSN	
Address (Street or PO Box, City, State, and ZIP Code)			
<b>Part III: Surety Company Information</b>			
Name		Bond No.	Amount of Bond
Address (Street or PO Box, City, State, and ZIP Code)			
<b>Part IV: Project Information</b>			
<input type="checkbox"/> Check the box if this bond is for a change order			
Physical Location of Project (Street, City or Town)		Name of Project	
Commencement Date	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Amount of Deposit
<p>Conditions of the obligation for the project detailed above:</p> <ul style="list-style-type: none"> <li>The nonresident contractor has entered into a contract related to real property at a Connecticut location.</li> <li>The nonresident contractor and the surety company are posting a bond of 5% of the total contract price, including any change orders and add-ons, with DRS to ensure that all taxes that become due and owing during the period of the contract will be paid.</li> <li>A bond must be posted within 120 days of the commencement of the contract for contracts lasting 120 days or more. If the deadline for the person doing business with a nonresident contractor to withhold and remit a deposit to DRS is before the deadline for the nonresident contractor to post a bond, DRS will accept the earlier of the deposit or the bond.</li> <li>If the nonresident contractor pays all taxes, interest, and penalties within three years, one month, and one day after completion of the contract, the bond expires; otherwise the obligation remains in full force.</li> <li>This bond jointly and severally binds the nonresident contractor and the surety company, their heirs, executors, administrators, successors, and assigns for payment of this obligation.</li> </ul>			
<p><b>Declaration:</b> I, the nonresident contractor named above or its authorized agent, declare under the penalty of law that I have examined <b>Form AU-766</b> and, to the best of my knowledge and belief it is true, complete, and correct. I understand that 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.</p>			
Print Name		Title	
Authorized Signature		Date	
<p><b>Declaration:</b> I, an authorized agent of the surety company named above, declare under the penalty of law that I have examined this <b>Form AU-766</b> and, to the best of my knowledge and belief it is true, complete, and correct. I understand that 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.</p>			
Seal:			
Print Name		Title	
Authorized Signature		Date	

## General Instructions

**Form AU-766, *Guarantee Bond***, must be executed by a nonresident contractor and a surety company licensed to do business in Connecticut. A power of attorney for the person signing the bond on behalf of the surety company **must** be attached to the bond, carry the corporate seal of the surety company, and bear the same date as the execution date of the bond.

A nonresident contractor has the option of filing a guarantee bond with DRS instead of the customer making a deposit with DRS under Conn. Gen. Stat. §12-430(7)(b)(i). Under this option, the nonresident contractor has 120 days from the commencement of the contract to file a guarantee bond with DRS.

If the deadline for the customer to withhold and remit a deposit to DRS is before the deadline for the nonresident contractor to post a bond, DRS will accept the earlier of the deposit or the bond. See **Special Notice 2003(20), *Legislation Affecting Contracts With Nonresident Contractors***, for more information.

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 such 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.

Any bond that bears an erasure or alteration, regardless of its nature, must have the change authenticated by a notation in the margin. The notation should describe the correction and be signed in the name of the surety company by the officer who executed the bond and must bear the corporate seal of the surety company.

## Specific Instructions

**Part I:** Enter the name and complete address of the nonresident contractor furnishing the bond. Include the nonresident contractor's Connecticut tax registration number. The name and address of the nonresident contractor appearing on the bond must agree with the name and address on **Form REG-1, *Business Taxes Registration Application***, filed with the Department of Revenue Services (DRS). (If the information originally provided on Form REG-1 is now incorrect, you must notify the DRS Registration Unit in writing of the correct information.) If the nonresident contractor is a corporation, the corporate name

appearing on the bond must be the same shown in the records of the Office of the Secretary of State, or similar agency of another state if the nonresident contractor is not a Connecticut corporation.

**Part II:** 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 Connecticut tax registration number of the person doing business with the nonresident contractor. If the person doing business with the nonresident contractor does not have a Connecticut tax registration number, enter that person's Federal Employer Identification Number or Social Security Number.

**Part III:** Enter the name and complete address of the surety company that guarantees this bond. Include the bond number.

**Part IV:** Check the box if the deposit is for a change order occurring after the bond for the initial contract has been furnished to DRS.

Enter the name of the project and the complete address, including the street address and the city or town where the project is physically located.

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

Enter the date by which the nonresident contractor is expected to complete work on this project or change order.

Enter, in words and figures, the total amount to be paid to the nonresident contractor under the contract. Indicate if this amount is an estimate. If this is a bond for a change order, enter the additional amount of the bond for the change order.

Multiply the total contract price or the amount of the change order by 5% (.05) and enter the result on this line.

**Declarations:** An authorized representative for the nonresident contractor and the surety company must sign and date the declaration on Form AU-766. The name of the nonresident contractor and the surety company must be exactly as it appears on the bond. The corporate seal of the surety company must be affixed by its signature on Form AU-766.

Return **Form AU-766** to:

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