

Sales and Use Tax Exemption for Purchases Made Under the Buy Connecticut Provision

General Purpose: The holder of a *Buy Connecticut Provision Exemption Permit* uses this certificate to purchase tangible personal property in Connecticut without payment of tax, for use in carrying on a trade, occupation, business, or profession, when the property will be shipped out of the state for exclusive use by the purchaser outside the state.

Statutory Authority: Conn. Gen. Stat. §12-408c.

Instructions for the Purchaser: An owner or officer of an entity carrying on a trade, occupation, business, or profession in Connecticut that holds a valid *Buy Connecticut Provision Exemption Permit* from the Department of Revenue Services (DRS) must sign and issue this certificate to advise the seller of tangible personal property that sales and use taxes do not apply to the charges for the purchase. You may issue this certificate only for purchases exempted under the Buy Connecticut provision. **Attach a copy of your valid Buy Connecticut Provision Exemption Permit to this certificate.**

You may store tangible personal property purchased with this certificate in Connecticut or process, fabricate, manufacture, or incorporate it into other tangible personal property in Connecticut. You may make no other use of the property. Within three years after purchase, you must transport the tangible personal property or the item into which the property has been incorporated outside Connecticut for exclusive use outside the state.

Keep a copy of this certificate and records that substantiate the information entered on this certificate for at least six years from the issue date.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale to or use of the tangible personal property described on the back of this document is not subject to sales and use taxes.

This certificate is valid only if the seller takes it in good faith from a person who is an owner or officer of an entity carrying on a trade, occupation, business, or profession in Connecticut that holds a valid *Buy Connecticut Provision Exemption Permit* from DRS. Do not accept this certificate unless the purchaser attached a copy of its valid *Buy Connecticut Provision Exemption Permit* to the certificate.

DRS will question the good faith of the seller if the seller knows, or could reasonably infer that:

- The purchaser is not carrying on a trade, occupation, business, or profession; **or**
- The tangible personal property will not eventually be transported outside Connecticut for exclusive use outside the state after being either stored or incorporated into other tangible personal property by the purchaser.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the items were purchased. Mark the bills, invoices, or records covering all purchases made under this certificate to show that the purchase was exempt. The words "Exempt Under CERT-132" satisfy the requirement.

You may use this certificate for individual exempt purchases. Check the box marked "Certificate for One Purchase Only." You may also use this certificate for a continuing line of exempt purchases, in which event you must check the box marked "Blanket Certificate." A blanket certificate for this exemption remains in effect from the date of the first purchase in a calendar year until the end of the calendar year unless the purchaser revokes it in writing before the period expires.

For More Information: See **Special Notice 2001(5)**, *The "Buy Connecticut" Provision*. Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

Name of Purchaser	Address	Connecticut Tax Registration # (If none, explain)	Federal Employer Identification #
Name of Seller	Address	Connecticut Tax Registration # (If none, explain)	Federal Employer Identification #

Check One Box: Blanket Certificate (Through end of calendar year) Certificate for One Purchase Only

Describe the Tangible Personal Property Purchased:

Declaration by Purchaser

The item(s) described on this certificate are tangible personal property being purchased exempt from sales and use taxes by an entity carrying on a trade, occupation, business, or profession in Connecticut with a valid *Buy Connecticut Provision Exemption Permit*. A copy of the permit is attached to this certificate.

Declaration: I declare, under the penalty of false statement, that I am an owner or officer of the purchaser, and that I have personal knowledge about the information contained in this certificate. I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchaser

By: _____
Authorized Signature Title Date