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## Machinery, Equipment, Materials, Tools, and Fuel Used by an Aircraft Manufacturer Operating an Aircraft Manufacturing Facility

**General Purpose:** The purchaser of machinery, equipment, materials, tools, and fuel uses this certificate to establish that the items being purchased will be used by an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut.

If the machinery, equipment, materials, tools, and fuel are not used in the manner described above, the purchaser who claimed an exemption owes use tax on the total price of the items purchased under this exemption.

**Statutory Authority:** Conn. Gen. Stat. §12-412(78).

**Instructions for the Purchaser:** An owner or officer of a business that is an aircraft manufacturer operating an aircraft manufacturing facility, as described in Conn. Gen. Stat. §12-412(78), in Connecticut purchasing machinery, equipment, materials, tools, or fuel for use in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Issue this certificate only for machinery, equipment, materials, tools, or fuel as defined in Conn. Gen. Stat. §12-412(78). Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

**Instructions for the Seller:** Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the machinery, equipment, materials, tools, or fuel was not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words “Exempt under CERT-111” satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked “Certificate for One Purchase Only.” The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked “Blanket Certificate.” A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

**For More Information:** 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](http://www.ct.gov/DRS)

