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## Commercial Motor Vehicle Purchased Within Connecticut for Use Exclusively in the Carriage of Freight in Interstate Commerce

**General Purpose:** This certificate must be used by the purchaser of a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these, which will be operated actively and exclusively during the one-year period following the purchase date of the vehicle for the carriage of freight under a certificate or permit issued by the Interstate Commerce Commission (ICC) or its successor agency to the purchaser to claim exemption.

If the motor vehicle is not used in the manner described above, the purchaser owes use tax on the total purchase price. A motor vehicle is used exclusively in interstate commerce only if each and every payload qualifies as an interstate commerce venture. Any other vehicle use, such as transporting payloads originating and terminating within Connecticut, make the purchaser liable for the use tax.

**Statutory Authority:** Conn. Gen. Stat. §12-412(70).

**Instructions for the Purchaser:** An owner or officer of a business purchasing a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these 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. Attach a copy of the certificate or permit issued by the ICC to this certificate. 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 and accompanied by a copy of the certificate or permit issued by the ICC to the purchaser, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of a motor vehicle as described above is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these for use as described above. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the commercial motor vehicle or motor bus will not be operated actively and exclusively during the one-year period following the purchase date for the carriage of interstate freight under a certificate or permit issued by the ICC to the purchaser. 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-105" satisfy the requirement.

This certificate can be used for a single exempt purchase only and cannot be used as a "blanket certificate" for a continuing line of purchases.

**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)

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID # ICC Permit Number
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #

**Vehicle Identification Data**

Make of Vehicle \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_  
 Color \_\_\_\_\_ Vehicle Identification Number \_\_\_\_\_  
 Manufacturer's Gross Vehicle Weight Rating \_\_\_\_\_

**Computation of Price**

**Trade-in Data**

Gross Sales Price \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_  
 Trade-in Allowance \_\_\_\_\_ Year \_\_\_\_\_  
 Net Sales Price \_\_\_\_\_ State of Registration and Plate Number \_\_\_\_\_  
 Vehicle Identification Number \_\_\_\_\_

**Declaration by Purchaser**

The motor vehicle described above is a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these, which will be operated actively and exclusively during the one-year period following the purchase date of such vehicle for the interstate carriage of freight under a certificate or permit issued by the Interstate Commerce Commission (ICC) or its successor agency to the purchaser.

If the vehicle is not used in this manner during the period, the purchaser will be liable for Connecticut use tax on the total purchase price of the vehicle.

As described in Conn. Gen. Stat. §12-412(70), the purchase of this motor vehicle is exempt from sales and use taxes.

**Declaration:** 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: \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Authorized Person