

## Partial Exemption of Materials, Tools, and Fuels

**General Purpose:** The purchaser of materials, tools, and fuels uses this certificate to establish that the items being purchased will be used or consumed in an industrial plant:

- Directly in the manufacturing, processing, or fabricating of tangible personal property to be sold;
- In any process preparatory or related to the manufacturing, processing, or fabricating of tangible personal property to be sold, including research and development; **or**
- In measuring or testing tangible personal property to be sold.

This certificate entitles the purchaser to an exemption from sales and use taxes based on a 50 percent reduction of the gross receipts or sales price for the sale of qualifying materials, tools, or fuels. Whether or not the materials, tools, and fuel will be used in Connecticut, charges for those materials, tools, and fuel when used as indicated above are partially exempt.

If the materials, tools, or fuels are not used in the manner described above, a purchaser who claimed an exemption owes use tax that is the difference between the amount of tax paid and the amount of tax that would have been due if no exemption were claimed.

**Statutory Authority:** Conn. Gen. Stat. §12-412i.

**Instructions for the Purchaser:** An owner or officer of a business purchasing 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 sales and use taxes do not apply to the charges for the purchase. Issue this certificate only for materials, tools, or fuel, as defined in Conn. Gen. Stat. §12-412i. 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 materials, tools, or fuel were entitled to an exemption for a portion of the gross receipts or sales price. The certificate is valid only if taken in good faith from a person who is purchasing materials, tools, or fuel for use in an industrial plant for: (1) manufacturing, processing, or fabricating of tangible personal property to be sold; (2) in any process preparatory or related to the manufacturing, processing, or fabricating, including research and development; or (3) in measuring or testing tangible personal property to be sold. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in manufacturing, processing, or fabricating or that the materials, tools, or fuel will not be used directly in any manner described above. 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-108” 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.

**Note:** If materials, tools, and fuel are exempt under Conn. Gen. Stat. §12-412(18) rather than Conn. Gen. Stat. §12-412i, use **CERT-100, Materials, Tools, and Fuel**, to make an exempt purchase.

**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 #
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box <input type="checkbox"/> Blanket Certificate <input type="checkbox"/> Certificate for One Purchase Only			
Check Appropriate Box and Provide Written Description of Each Item Purchased <input type="checkbox"/> Materials <input type="checkbox"/> Tools <input type="checkbox"/> Fuel			
Description			

### Declaration by Purchaser

The item(s) described on the front are materials, tools, or fuel as defined in Conn. Gen. Stat. §12-412i for use in an industrial plant:

- Directly in the manufacturing, processing, or fabricating of tangible personal property to be sold;
- In any process preparatory or related to the manufacturing, processing, or fabricating of tangible personal property to be sold, including research and development; **or**
- In measuring or testing tangible personal property to be sold.

In accordance with Conn. Gen. Stat. §12-412i, the purchase of these item(s) is subject to an exemption 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.

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Name of Purchasing Company

By: \_\_\_\_\_  
Authorized Signature of Owner or Officer      Title      Date