

## Aircraft Repair Services Aircraft Repair and Replacement Parts

### General Purpose:

- (1) The purchaser of aircraft repair services uses this certificate to establish that aircraft repair services are being purchased in connection with the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.
- (2) The purchaser of aircraft repair and replacement parts uses this certificate to establish that items are to be used exclusively in:
  - Any aircraft; **or**
  - The significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

If the aircraft repair services or the aircraft repair and replacement parts are not used in the manner described above, a purchaser who claimed an exemption will owe a use tax on the total price of the repair services or the repair and replacement parts.

**Statutory Authority:** Conn. Gen. Stat. §12-412(76) and (77) as amended by 2006 Pub. Acts 06-186, §74.

**Instructions for the Purchaser:** An owner or officer of a business that owns an aircraft or a business that is involved in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis can issue and sign this certificate to advise the seller of aircraft repair services or aircraft repair and replacement parts that the sales and use taxes do not apply for the purchase. This certificate may only be issued for aircraft repair services or aircraft repair and replacement parts as defined in Conn. Gen. Stat. §12-412(76) and (77). You must keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date of the purchase. 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 the storage, use or other consumption, of the aircraft repair services or the aircraft repair and replacement parts were not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who owns an aircraft or is engaged in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not an owner of an aircraft or is not engaged in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis. 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-110" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. The certificate can also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. 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. Visit the Department of Revenue Services (DRS) Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID # (If any)
Name of Seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID # (If any)
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"/> Aircraft Repair Services <input type="checkbox"/> Aircraft Repair or Replacement Parts			
Description:			

### Declaration by Purchaser

The services or item(s) described above are aircraft repair services or aircraft repair and replacement parts, as described in Conn. Gen. Stat. §12-412(76) and (77), used exclusively in:

- ☐ Aircraft; **or**  
☐ The significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

In accordance with Conn. Gen. Stat. §12-412(76) and (77), the purchase of these item(s) 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 Purchasing Company

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