

Materials, Tools, and Fuel

General Purpose: The purchaser of materials, tools, and fuel uses this certificate to establish that the item(s) being purchased will be used directly in:

- An industrial manufacturing plant in the actual fabrication of a product to be sold;
- Furnishing power to an industrial manufacturing plant; **or**
- Furnishing gas, water, steam, or electricity when delivered to consumers through mains, lines, pipes, or bottles.

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 not subject to sales and use taxes.

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

Statutory Authority: Conn. Gen. Stat. §12-412(18); Conn. Agencies Regs. §12-412(18)-1.

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 purchase is exempt. Issue this certificate only for materials, tools, or fuel, as defined in Conn. Agencies Regs. §12-412(18)-1. 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 is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing materials, tools, or fuel for use in the actual fabrication of finished products to be sold, in furnishing power to an industrial manufacturing plant, or in furnishing gas, water, steam, or electricity to consumers through mains, lines, pipes, or bottles. 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 fabrication or that the materials, tools, or fuel will not be used directly in actual fabrication of finished products to be sold. 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-100” 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

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. Agencies Regs. §12-412(18)-1 to be used directly in:

- An industrial manufacturing plant in the actual fabrication of a product to be sold;
- Furnishing power to an industrial manufacturing plant; **or**
- Furnishing gas, water, steam, or electricity when delivered to consumers through mains, lines, pipes, or bottles.

In accordance with Conn. Agencies Regs. §12-412(18)-1, 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: _____ Title _____ Date _____
Authorized Signature of Owner or Officer