

Sales and Use Tax Exemption for a Motor Vehicle Purchased by a Nonresident of Connecticut

Part I Instructions

Conn. Gen. Stat. §12-412(60) exempts from sales and use taxes the sale of any motor vehicle in this state:

- When the purchaser of the motor vehicle is not a resident of this state and does not maintain a permanent place of abode in this state; **and**
- The motor vehicle is not presented, or is not required to be presented, for registration with the Department of Motor Vehicles (DMV) in this state.

General Purpose: A nonresident purchaser should use this certificate in connection with the purchase of a motor vehicle exempt from sales and use taxes from a licensed Connecticut motor vehicle dealer (retailer) when the vehicle will not be presented, or is not required to be presented, for any form of registration in Connecticut except to obtain an in-transit plate.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the purchaser or sales tax liability and statutory interest and penalties on the retailer. The information in this certificate will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, an officer or authorized representative must sign the Purchaser's Declaration.

Instructions for the Purchaser: Use this certificate only if you do not maintain a permanent place of abode in Connecticut and will not present, or are not required to present, the motor vehicle for any form of registration in Connecticut except to obtain an in-transit plate.

Do **not** use this form if you maintain a permanent place of abode in Connecticut. A **permanent place of abode** is a dwelling place permanently maintained by an individual, whether or not owned by, rented, or leased to the individual and generally includes a dwelling place owned by or leased to his or her spouse. Generally, a barracks, motel room, or any construction that does not contain facilities ordinarily found in a dwelling, such as facilities for cooking, bathing, etc., are not deemed a permanent place of abode. Also, a place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

A corporation, partnership, limited liability company, or other business entity may qualify for this exemption only if:

- The entity maintains no Connecticut situs and owns no fixed assets located in this state;
- No partner, officer, or member of the entity or its affiliates, and no operator or user of the motor vehicle with an ownership interest in the entity or its affiliates, is a resident of Connecticut or is a nonresident that maintains a permanent place of abode in Connecticut; **and**
- The motor vehicle is not presented, or is not required to be presented, for registration with DMV.

Instructions for the Retailer: You **must** keep a copy of the certificate and a bill or invoice for at least six years from the date the item is purchased. The certificate is valid only if taken in good faith from a person who does not maintain a permanent place of abode in this state or a business entity that meets the requirements stated above and will not present, or is not required to present, this motor vehicle for any form of registration in Connecticut except to obtain an in-transit plate. The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that give rise to a reasonable inference that the purchaser is a resident of Connecticut, maintains a permanent place of abode here, intends to present, or is required to present, the motor vehicle for registration with DMV in this state except to obtain an in-transit plate. The bill, purchase invoice, or records covering the purchase made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt under CERT-125" satisfy this requirement.

For More Information: See **Informational Publication 2004(27), Q & A on Purchases of Motor Vehicles by Nonresidents**. 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.

Part II Retailer and Purchaser - Read instructions first, then complete Parts II, III, IV, and V.**Retailer Information**

Name of retailer _____ CT Tax Registration No. _____
Street address _____ Date of sale _____
City or town, State, ZIP Code _____ Telephone No. _____

Purchaser Information

Name of Purchaser _____ Daytime Telephone No. _____
If an individual: _____ If corporation, partnership, limited liability company, or other business entity: _____
Home address _____ Business address _____
Name and address of employer _____ Name and address of partners, officers, members, and operator(s) of motor vehicle _____

Driver's License Number _____ State _____ Expiration Date _____ Driver's License Number _____ State _____ Expiration Date _____
(Attach copy of each out-of-state driver's license. Use additional sheets if necessary for the names, addresses, and license numbers of additional drivers.)

Part III Motor Vehicle Identification Data

Year _____ Model _____ Make of vehicle _____ Color _____
Vehicle identification number _____ State of registration and number _____

Computation of Price**Trade-in Data**

Gross sales price* _____ Year _____ Make _____ Model _____
Trade-in allowance _____ State of registration and plate number _____
Net sales price _____ Vehicle identification number _____

* **Do not deduct manufacturer's rebates from the gross sales price.**

Part IV Purchaser's Declaration

Please initial:

_____ I, the purchaser, or person authorized to sign on behalf of the purchaser named in Part II, acknowledge that the retailer has explained to me the meaning of a **permanent place of abode** as defined in Part I (or the requirements for business entities as described in Part I) and I declare that I do not maintain such a permanent place of abode in Connecticut.

I, the purchaser, or person authorized to sign on behalf of the purchaser named in Part II, declare that I purchased the motor vehicle described in Part III from the retailer named in Part II. The purchaser is not a Connecticut resident and does not maintain a permanent place of abode in Connecticut, or the business entity meets the requirements described in Part I. The purchaser is a resident of (or the business entity is located in) the State of _____. This motor vehicle will not be presented, or is not required to be presented, for registration with the Connecticut DMV. I declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for wilfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature of purchaser or authorized person _____ Date _____

If corporation, partnership, limited liability company, or other business entity:

Print name of purchaser or authorized person _____ Title _____ Date _____

If jointly purchased, signature of other purchaser _____ Print name of other purchaser _____

Part V Retailer's Declaration

Please initial:

_____ I, an authorized agent of the retailer named in Part II, declare that I have explained to the purchaser that owning, leasing or otherwise maintaining a **permanent place of abode** in Connecticut, even if it is not permanently occupied by the purchaser, subjects this purchase to Connecticut sales tax and prohibits the use of this certificate. If the purchaser is a business entity, I have explained the exemption requirements for business entities set forth in Part I, or if pertinent, I have explained the requirement for business entities to use this certificate as described in Part I.

I, an authorized agent of the retailer named in Part II, declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for wilfully 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.

Print name of retailer's authorized agent _____ Date _____

Signature of retailer's authorized agent _____ Title _____