Department of Revenue Services
State of Connecticut
Taxpayer Services Division
25 Sigourney St Ste 2
Hartford CT 06106-5032
(Rev. 07/09)

CERT-134

Exempt Purchases by Qualifying Governmental Agencies

General Purpose: Qualifying governmental agencies must issue this certificate to retailers when purchasing tangible personal property or enumerated services. For purposes of this certificate, qualifying governmental agencies include:

- The United States and its agencies;
- The State of Connecticut or its political subdivisions or their agencies;
- Certain other entities exempt under Connecticut law; and
- Persons acting as agents for any of these entities.

A qualifying governmental agency may use this certificate to purchase any tangible personal property for resale at any one of five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, governmental agencies are not allowed to purchase tangible personal property for resale with this certificate. See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events.*

Statutory Authority: Conn. Gen. Stat. §12-412(1)(A)

Instructions for the Purchaser: An authorized person acting on behalf of a qualifying governmental agency must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. The purchases must be made by the qualifying governmental agency using the agency's own funds.

Purchases made by individual employees who will be reimbursed by a qualifying governmental agency **do not** qualify for exemption under any circumstances, even if the purchases are made in the employee's official capacity.

If a purchaser other than an agency of the U.S. or the State of Connecticut, not named on the reverse of this certificate, is expressly exempted from state sales and use taxes by a federal or Connecticut statute, the purchaser must identify the exempting statute on the reverse of this certificate. If a purchaser is not expressly exempted by a federal statute, but believes it is exempt by reason of federal law, it must request a letter from the Department of Revenue Services (DRS) (address above) acknowledging the exempt status and attach a copy of the letter to this certificate.

Purchases of Meals and Lodging: In general, qualifying governmental agencies may **not** use this certificate to purchase meals and lodging, but must get preapproval from DRS for these purchases, and use **CERT-112**, *Exempt Purchase of Meals and Lodging by Exempt Entities*, or **CERT-123**, *Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity*.

However, a qualifying governmental agency may purchase meals tax exempt using this certificate, without prior approval from DRS, when it will resell the meals at one of five fundraising or social events per year exempt under Conn. Gen. Stat. §12-412(94). See **Policy Statement 2003(4)**, *Purchases of Meals or Lodging by Exempt Entities.*

Federal Government Purchases Not Requiring This Certificate: The federal government has implemented the "GSA SmartPay" program, which uses four categories of cards: Fleet, Purchase, Travel, and Integrated Cards. Federal employees may purchase tangible personal property and services, including meals and lodging, tax exempt when using GSA SmartPay cards, if the purchases are billed to and paid by the federal government. U.S. government agencies making tax-exempt purchases using GSA SmartPay cards are not required to use any DRS certificates or to get preapproval for purchases. Some GSA SmartPay purchases do **not** qualify for exemption. See **Policy Statement 2009(2)**, *Retailer's Acceptance of U.S. Government "GSA SmartPay 2" Charge Cards for Exempt Purchases.*

Instructions for Agents Making Purchases for Qualifying Governmental Agencies: A person acting as the agent of a qualifying governmental agency making purchases of tangible personal property or enumerated services must issue this certificate to notify the seller sales and use taxes do not apply to the charges for the purchases.

The agent must:

- Complete and sign this certificate **as the purchaser**;
- Attach a copy of the document from the qualifying governmental agency that expressly designates the person as the agent for purchasing the types of goods or services being purchased; and
- Claim an exemption only on purchases of goods or services used exclusively by the qualifying governmental agency.

Keep a copy of this certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed and accompanied by any other required documents, relieves the seller from the burden of proving the sale and the storage, use, or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person who is authorized to furnish it to the seller on behalf of a qualifying governmental agency. The good faith of the seller will be questioned if the seller has knowledge of facts that give rise to a reasonable inference the purchaser is not a qualifying governmental agency or an agent of a qualifying governmental agency or the items purchased will not be used exclusively by or on behalf of the qualifying governmental agency.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchase made under this certificate must be marked "Exempt Under CERT-134" to indicate an exempt purchase has occurred.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. It remains in effect for three years unless the purchaser revokes it in writing before the three-year period expires. CERT-134 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94).

A qualifying governmental agency must pay for its exempt purchases with a check drawn on its own account or with a credit card issued in its own name (and not in the name of any of its members or officers). An exempt purchase of $10 or less may be made using cash, as long as the purchase is made with the qualifying governmental agency's own funds, except a blanket certificate may not be used for cash purchases.

For More Information: Call Taxpayer Services at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling **860-297-4911**. Visit the DRS website at **www.ct.gov/DRS** to preview and download forms and publications.

Purchaser is:

☐ United States _____ Name of agency

☑ State of Connecticut 06-6000798 DPW27000 Name of agency (List exemption number, if any.)

☐ Federal credit union _____ Name of credit union

☐ Connecticut municipality _____ Town or district and agency

☐ Other entity exempted by Connecticut law _____ Name of entity _____ Exempting Connecticut statute

☐ Other entity exempted by federal law _____ Name of entity _____ Exempting federal statute

or check box if acknowledgment letter from DRS is attached. ☐

☐ Connecticut Development Authority

☐ Agent of a qualifying governmental agency listed above (Attach documentation of appointment as agent.)

Name of agent: _____

Agent's CT Tax Registration Number: _____ Agent's Federal Employer ID Number: _____

Name of qualifying governmental agency: _____

Appointed agent for making the following types of purchases: _____

Address of purchaser: _____

Name of seller	Address	CT Tax Registration Number (If none, explain.)
FIP Construction, Inc.	308 Farmington Avenue, Farmington, CT 06032	
		Federal Employer ID Number

Check one box:

☑ Blanket certificate (CERT-134 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94). See below.)

☐ Certificate for one purchase only

☐ Purchases that qualify for exemption under Conn. Gen. Stat. §12-412(94). Indicate the number of prior fundraising or social events during this calendar year for which you claimed exemption under Conn. Gen. Stat. §12-412(94): _____

Check the appropriate box(es) and provide a written description of each item purchased:

☐ Tangible personal property ☑ Taxable services

Description:

Provide construction manager at risk services under Department of Construction Services's CMR Agreement BI-RS-283 CMR.

Declaration by Purchaser

The item(s) described above are tangible personal property or services being purchased under the exemption provided in Conn. Gen. Stat. §12-412(1)(A) or other applicable statute. The purchase of these items is exempt from sales and use taxes.

I declare under penalty of law that I have examined this certificate (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 to DRS is a fine of not more than $5,000 or imprisonment for not more than five years, or both.

State of CT, Department of Construction Services, 165 Capitol Avenue, Hartford, CT 06106-1606

Name of purchaser

By: Kevin J. Kopetz — Signature of authorized person

Agency Legal Director — Title

6.20.12 — Date

If the purchaser is an entity exempted under Connecticut law other than Conn. Gen. Stat. §12-412(1)(A), I have entered the citation of the exempting law above. If the purchaser is an entity exempted under federal law, I have entered the citation of the exempting law above, or, if there is no specific statutory authority, I have attached a copy of the letter from DRS acknowledging the exempt status.

If the purchaser is an agent of a qualifying governmental agency, I have attached a copy of the document from the qualifying governmental agency expressly designating the purchaser as agent.

STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

Bruce Cornish
Department of Public Works
165 Capitol Ave.
Hartford, CT 06106

Dear Colleague:

I am pleased to provide your agency with a Connecticut State Agency Tax Exemption Number. This certificate issued by the Department of Revenue Services (DRS) will serve as evidence that your agency is exempt from Connecticut sales and use taxes on the purchase or lease of tangible personal property and services, except for meals and lodging. Qualifying state agencies still must get advance DRS approval for sales and use tax exemptions for meals and lodging.

Tax Exemption Numbers are issued only to Connecticut state agencies. DRS does not assign tax exempt numbers to agencies of the United States government or to municipalities or their agencies.

DRS issues Tax Exemption Numbers to state government agencies to verify the agency's tax-exempt status when making purchases. Use your Tax Exemption Number when completing **CERT-134**, *Exempt Purchases by Qualifying Governmental Agencies*.

For information on the Tax Exemption Number policy, please see **Policy Statement 2006(4)**, *Tax Exemption Purchases by Connecticut State Agencies*, on the DRS web site at **www.ct.gov/DRS** or call the DRS Taxpayer Services Division at 860-297-5962. As always, I welcome your comments and suggestions. Feel free to e-mail DRS at drs@po.state.ct.us

Sincerely,

Pam Law, Commissioner

OR-295 (Rev. 2/06)

OR-295 (Rev. 2/06)
NOT TRANSFERABLE or ASSIGNABLE

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
25 Sigourney Street, Hartford CT 06106-5032
Connecticut State Agency Tax Exemption Number

QUI TRANSTULIT SUSTINET

06-6000798 DPW27000
Tax Exemption Number

April 12, 2006
Date Issued

Commissioner

Bruce Cornish
Department of Public Works
165 Capitol Ave.
Hartford, CT 06106

The Connecticut State Agency named on this certificate is exempt from Connecticut sales and use taxes on the purchase or lease of tangible personal property and services, except for meals and lodging. This certificate is issued pursuant to Conn. Gen. Stat. §12-412(1)(A).