

Exempt Purchases of Gas, Electricity, and Heating Fuel

General Purpose: This certificate is used by the purchaser of: gas, including bottled gas; electricity when delivered to consumers through mains, lines, pipes, or bottles; or heating fuel for use:

- In any residential dwelling when the meter through which the gas, electricity, or heating fuel is measured furnishes gas, electricity, or heating fuel for both residential and non-residential purposes. (If a building is used solely for housing, the consumer need not provide this certificate to make exempt purchases of gas, electricity, or heating fuel.);
- Directly in agricultural production provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for agricultural production;
- Directly in the fabrication of a finished product to be sold provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for fabrication; **or**
- Directly in an industrial manufacturing plant provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for manufacturing.

If the gas, electricity, or heating fuel is not used in the manner described above, the purchaser who claimed an exemption owes use tax on the total price of the gas, electricity, or heating fuel purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §§12-412(1), 12-412(3)(A), 12-412(5), 12-412(8), 12-412(16), and 12-412h.

Instructions for the Purchaser: This certificate is used by:

- An owner of a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; **or**
- An owner or officer of an establishment that uses the gas, electricity, or heating fuel in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place.

The certificate advises the seller of gas, electricity, or heating fuel that the purchase is exempt. 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 gas, electricity, or heating fuel is not subject to sales and use taxes. The certificate is valid only if taken in good faith from the owner of a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; or the owner or officer of an establishment that uses the gas, electricity, or heating fuel in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not purchasing gas, electricity, or heating fuel for use in the portion of the building in which a finished product to be sold is fabricated. 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-115" satisfy the requirement.

This certificate is a "blanket certificate" covering all purchases of gas, electricity, or heating fuel made under it. 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	Service Location	Federal Employer ID #
	Mailing Address if Different From Service Location	CT Tax Registration Number <i>(If none, explain)</i>
Name of Seller	Address	Federal Employer ID #
		CT Tax Registration Number <i>(If none, explain)</i>
Check One Box: <input type="checkbox"/> Gas <input type="checkbox"/> Electricity <input type="checkbox"/> Heating Fuel		

