

Purchases for Use in Audio or Video Production or Broadcasting

General Purpose: The purchaser of the items listed below uses this certificate to establish that the item(s) being purchased qualify for exemption under Conn. Gen. Stat. § 12-412(44):

- Any filmed and taped television and radio programs and any materials which become an ingredient or component part of films or tapes used directly in the production and transmission of finished programs: (1) broadcast to the general public by a television or radio station, or (2) used for purposes of accredited medical or surgical training, including any equipment used for that purpose;
- Sales of and the storage, use, rental, lease, or other consumption of any motion picture or video production equipment or sound recording equipment purchased or leased for use in this state for production activities which become an ingredient or component part of any master tapes, records, video tapes, or film produced for commercial entertainment, commercial advertising, or commercial educational purposes; **or**
- Equipment including, but not limited to, antennas used directly in the production or broadcast of programs to the general public by a television or radio station.

If the items listed above 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(44).

Instructions for the Purchaser: An owner or officer of a business purchasing the items described above can sign and issue this certificate to advise the seller of these items 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. In addition, you must attach some documentation that includes a location and telephone number and demonstrates you are engaged in business (for example, a business card, brochure, or business stationery). If you have no tax identification number because your home state does not have a sales tax, you should provide the federal identification number.

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, rental, lease, or other consumption of the items described above is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing the items described above. 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 an activity described above or will not use the item being purchased in an activity described above. 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-138" 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 Department of Revenue Services (DRS) Web site at **www.ct.gov/DRS**

