Department of Revenue Services State of Connecticut 450 Columbus Blvd Ste 1 Hartford CT 06103-1837 (Rev. 01/05)

CERT-114

Commercial Motor Vehicle or Motor Bus Purchased Within Connecticut for Use in Interstate Commerce as an Interstate Motor Bus

General Purpose: The purchaser of either: (1) a commercial motor vehicle as defined in Conn. Gen. Stat. §14-1(11)(A) and (B); **or** (2) a motor bus as defined in Conn. Gen. Stat. §14-1(44); should use this certificate to purchase the commercial motor vehicle or motor bus which will:

- Be operated as defined in Conn. Gen. Stat. §13b-88 or 13b-89; and
- Derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle.

If the commercial motor vehicle or motor bus is not used in the manner described above, the purchaser owes use tax on the total purchase price.

Statutory Authority: Conn. Gen. Stat. §12-412(82) and (83).

Instructions for the Purchaser: An owner or officer of a business purchasing a commercial motor vehicle or motor bus 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. 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 the sale and storage, use, or other consumption, of the commercial motor vehicle or motor bus is not subject to sales and use taxes. The certificate is valid only if taken

in good faith from a person who is purchasing a commercial motor vehicle or motor bus that will be operated as defined in Conn. Gen. Stat. §13b-88 or 13b-89, and that will derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the commercial motor vehicle or motor bus will not be operated under the provisions of Conn. Gen. Stat. §13b-88 or 13b-89. 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-114" satisfy the requirement.

This certificate can be used for a single exempt purchase only and cannot be used as a "blanket certificate" for a continuing line of purchases.

You may enter a permit number issued by the Connecticut Department of Public Utility Control instead of a permit number issued by the Connecticut Department of Transportation (DOT) if the permit was issued prior to October 1, 1979, and has not been suspended or revoked by the DOT.

For More Information: Call the Department of Revenue Services (DRS) 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 website at **www.ct.gov/DRS**

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
			Permit Number
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Vehicle Identification Data			
Make of Vehicle		Model	Year
Color			
Manufacturer's Gross Vehicle Weight Rating			
Will this vehicle be used to transport students under age 21 to and from schoo			/
Computation of Price		Trade-in Data	
Gross Sales Price		Make	Model
Trade-in Allowance			
Net Sales Price			
		Vehicle Identification Number	
The vehicle described above is a c Conn. Gen. Stat. §14-1(44) that: Will be operated as defined in Conno Will derive 75% of its revenue from purchase date of the vehicle.	n. Gen. Stat. §13b-88 or 13b-89; and	d in Conn. Gen. Stat. §14-1(11)(A) an	
Declaration: I declare under pena		nis return or document (including a nplete, and correct. I understand th	
statements) and, to the best of my kas a false return or document to DRS		or imprisonment for not more than	
		or imprisonment for not more than	
a false return or document to DRS	is a fine of not more than \$5,000, or	or imprisonment for not more than	