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

Part I Instructions


The sale of any vessel in this state is exempt from sales and use taxes provided:

- The purchaser of the vessel is not a resident of this state and does not maintain a permanent place of abode in this state; and
- The vessel is neither presented for registration nor required to be registered with the Connecticut Department of Motor Vehicles (DMV) in this state.


Required to be registered means a vessel obligated to display a Connecticut registration decal provided by DMV under Conn. Gen. Stat. §15-142(b). Conn. Gen. Stat. §15-142(b) provides that a vessel that holds a valid marine document issued by the United States Coast Guard, a valid certificate of number awarded by the United States under the provisions of the federal Boat Safety Act of 1971, or a valid certificate of number awarded by another state will be required to display a Connecticut registration decal when it is used upon the waters of this state for more than 60 days in any calendar year.

General Purpose: A nonresident purchaser should use this certificate in connection with the purchase of a vessel exempt from sales and use taxes from a Connecticut vessel dealer (retailer) when the vessel is neither presented for registration nor required to be registered in Connecticut.

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 register, or are not required to register, the vessel in Connecticut.

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 vessel 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 vessel is neither presented for registration nor required to be registered with DMV.

If the Department of Revenue Services (DRS) determines at a later date that you did not meet the requirements of the exemption, the exemption may be nullified and you will be liable for the use tax, penalty, and interest. You will be disqualified from this exemption if DRS finds you did not qualify based on factors such as having riparian rights or a mooring slip in Connecticut.

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 this vessel for any form of registration in Connecticut. 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 the vessel for registration, or the vessel is required to be registered with DMV in this state. 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-139” satisfy this requirement.

For More Information: Call 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. See Informational Publication 2006(12), Q & A on Purchases of Vessels, for more information.
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 __________________________  Name and address of partners, officers, members, and operator(s) of vessel __________________________

**Part III  Vessel Identification Data**

Year __________ Make of vessel __________________________  Model __________________________

Length __________ Hull ID number __________________________  State of registration and number __________________________

Location of slip or mooring __________________________

**Computation of Price**

Gross sales price* __________________________  Make __________________________

Trade-in allowance __________________________  Type __________________________ Length ________ Year ________

Net sales price __________________________  State of registration and 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 vessel 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 vessel will not be presented for registration, or is not required to be registered, 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 willfully 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.

Signature of purchaser __________________________  Date __________

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

Print name of purchaser __________________________  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 willfully 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 __________

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