

## Items Used Directly in the Renewable Energy and Clean Energy Technology Industries

**General Purpose:** The purchaser of machinery, equipment, tools, materials, supplies, and fuel uses this certificate to establish the item(s) being purchased will be used directly in the renewable energy and clean energy technology industries.

If the machinery, equipment, tools, materials, supplies, and fuel 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.

For purchases exempt under Conn. Gen. Stat. §12-412(117)(A) of a solar energy electricity generating system, passive or active solar water or space heating system, or geothermal resource system, use **CERT-140**, *Solar Heating Systems, Solar Electricity Generating Systems, and Ice Storage Cooling Systems*.

**Statutory and Regulatory Authority:** Conn. Gen. Stat. §12-412(117)(B), as added by 2010 Conn. Pub. Acts 75, §11.

Name of purchaser	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Name of seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Check appropriate box and provide written description of each item purchased in the space provided. <input type="checkbox"/> Machinery <input type="checkbox"/> Equipment <input type="checkbox"/> Tools <input type="checkbox"/> Materials <input type="checkbox"/> Supplies <input type="checkbox"/> Fuel			
Check one box: <input type="checkbox"/> Blanket certificate <input type="checkbox"/> Certificate for one purchase only			

**Declaration by Purchaser:** The item(s) described above qualify for exemption under Conn. Gen. Stat. §12-412(117)(B). In accordance with Conn. Gen. Stat. §12-412(117)(B), the purchase of the item(s) is exempt from sales and use taxes.

I declare under penalty of law that I have examined this document (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 or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

\_\_\_\_\_  
Name of purchasing company

By: \_\_\_\_\_  
Authorized signature of owner or officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Instructions for the Purchaser:** An owner or officer of a business engaged in the renewable energy and clean energy technology industries can sign and issue this certificate to advise the seller of machinery, equipment, tools, materials, supplies, and fuel that the purchase is exempt because the item(s) purchased will be used directly in the renewable energy and clean energy technology industries. ***Renewable energy and clean energy technology industries*** means industries that apply technologies to produce, improve, or develop solar energy electricity generating systems, passive or active solar water or space heating systems, geothermal resource systems, and wind power electric generation systems, including equipment related to the systems.

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 have a Connecticut Tax Registration Number, enter the tax registration number. If you have a tax registration number assigned by another state, enter the other state's tax registration number 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 items described on the front of this certificate are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is engaged in the renewable energy and clean energy technology industries. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in the renewable energy and clean energy technology industries or the item(s) purchased will not be used directly in these activities.

The good faith of the seller will be questioned if the seller has knowledge of the facts that suggest the purchaser is not purchasing an item for use directly in the renewable energy and clean energy technology industries.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of purchase. The bills, invoices, or records covering the purchase made under this certificate must be marked to indicate an exempt purchase was made. The words "Exempt under CERT-142" satisfy the requirement.

This certificate can be used for individual purchases, in which case the purchaser must check the box marked "Certificate for One Purchase Only." This certificate can also be used for a continuing line of exempt purchases, in which case the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

**For More Information:** Call DRS 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 anytime by calling 860-297-4911. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to preview and download forms and publications.