Sales and Use Tax Exemption for Purchases of Vessels Docked in Connecticut for 60 or Fewer Days in a Calendar Year

Purpose: A purchaser should use CERT-143 in connection with the purchase of a vessel exempt from sales and use taxes from a Connecticut retailer when the vessel is intended to be docked in Connecticut for 60 or fewer days in a calendar year.

This certificate is not valid unless Parts 1 through 6 are 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 is subject to verification by the Department of Revenue Services (DRS). If the purchaser is a corporation, an officer or authorized representative must sign the Purchaser’s Declaration.

Part 1 - Vessel Information

<table>
<thead>
<tr>
<th>Year</th>
<th>Make of vessel</th>
<th>Model</th>
<th>Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hull identification number</td>
<td>USCG vessel documentation number, if applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State of registration</td>
<td>State registration number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Location of slip or mooring:</td>
<td>Street address</td>
<td>City or town</td>
<td>State</td>
</tr>
</tbody>
</table>

Part 2 - Retailer Information

<table>
<thead>
<tr>
<th>Name of retailer</th>
<th>CT Tax Registration No.</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address</td>
<td>City or town</td>
<td>State</td>
</tr>
</tbody>
</table>

Instructions for the Retailer

You must keep a copy of CERT-143 and a bill or invoice for at least six years from the date the vessel is purchased.

The certificate is valid only if taken in good faith from a person who intends to dock the vessel in Connecticut for 60 or fewer days in a calendar year. 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 intends to dock the vessel in Connecticut for more than 60 days in the year of purchase.

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-143” satisfy this requirement.

Part 3 - Purchaser Information

<table>
<thead>
<tr>
<th>Name of purchaser</th>
<th>Daytime telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual’s home address (if other than individual, use address area below):</td>
<td></td>
</tr>
<tr>
<td>Street address</td>
<td>City or town</td>
</tr>
<tr>
<td>Corporation, partnership, limited liability company, or other business entity address:</td>
<td>Street address</td>
</tr>
</tbody>
</table>

Instructions for the Purchaser

Use CERT-143 only if you intend to dock the vessel in Connecticut for 60 or fewer days in a calendar year, whether or not the days are consecutive. In addition, you must keep the vessel docked for 60 or fewer days in the year of purchase and in any subsequent calendar year in order to qualify for the exemption.

If the 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.

This certificate does not release you from Connecticut vessel registration requirements as stated in Conn. Gen. Stat. §§15-142 and 15-143.
Part 4 - Sale Information

Date of sale (dd/mm/yyyy): __ __ / __ __ / 2 0 __ __

1. Gross sales price (do not deduct manufacturer’s rebates from the gross sales price) 1.

2. Trade-in allowance ......................................................................................................... 2.


Part 5 - Trade-in Information

<table>
<thead>
<tr>
<th>Year</th>
<th>Make of vessel</th>
<th>Model</th>
<th>Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hull identification number</td>
<td>USCG vessel documentation number, if applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State of registration</td>
<td>State registration number</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Part 6 - Declarations

Purchaser’s Declaration
I, the purchaser, or person authorized to sign on behalf of the purchaser named in Part 3:
• Declare that I purchased the vessel described in Part 1 from the retailer named in Part 2;
• Acknowledge that the retailer named in Part 2 has explained to me the exemption for the sale of a vessel to be docked in Connecticut for 60 or fewer days in a calendar year;
• Acknowledge that if the vessel identified in Part 1 is docked in Connecticut more than 60 days in any calendar year I am liable for and must report use tax on the purchase price;
• 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; and
• Understand the penalty for willfully delivering a false return to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

Signature of purchaser or authorized person Date

If corporation, partnership, limited liability company, or other business entity:
Print name of purchaser or authorized person Title

If jointly purchased, signature of other purchaser Date
Print name of other purchaser Title

Retailer’s Declaration
I, an authorized agent of the retailer named in Part 2:
• Declare that I have explained to the purchaser named in Part 3 that the exemption does not apply to the purchase of a vessel that is docked in Connecticut for more than 60 days in the year of purchase;
• 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; and
• Understand the penalty for willfully delivering a false return 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

Statutory Authority

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.