

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

Year	Make of vessel	Model	Length
Hull identification number		USCG vessel documentation number, if applicable	
State of registration		State registration number	
Location of slip or mooring:			
Street address	City or town	State	ZIP Code

Part 2 - Retailer Information

Name of retailer	CT Tax Registration No.	Telephone	
Street address	City or town	State	ZIP Code

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

Name of purchaser	Daytime telephone		
Individual's home address (if other than individual, use address area below):			
Street address	City or town	State	ZIP Code
Corporation, partnership, limited liability company, or other business entity address:			
Street address	City or town	State	ZIP Code

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):	___ / ___ / 20 ___	
1. Gross sales price (do not deduct manufacturer's rebates from the gross sales price)	1.	
2. Trade-in allowance.....	2.	
3. Net sales price: Subtract Line 2 from Line 1.....	3.	

Part 5 - Trade-in Information

Year	Make of vessel	Model	Length
Hull identification number		USCG vessel documentation number, if applicable	
State of registration		State registration number	

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

Print name of purchaser or authorized person	Title
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If jointly purchased, signature of other purchaser	Date
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Print name of other purchaser	Title
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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
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Signature of retailer's authorized agent	Title
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Statutory Authority

Conn. Gen. Stat. §12-408(1), as amended by 2013 Conn. Pub. Acts 184, §77 and Conn. Gen. Stat. §12-411(1), as amended by 2013 Conn. Pub. Acts 184, §78.

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.