
Machinery, Equipment, Tools, Materials, and Supplies Used in the Production of Printed Material or in Prepress Production

General Purpose: This certificate is used by the purchaser of machinery, equipment, tools, materials, and supplies to establish that the item(s) being purchased will be used predominantly:

- (a) In the production of printed material by a commercial printer or publisher; **or**
- (b) In the typesetting, color separation, finished copy with type proofs and artwork or similar content mounted for photomechanical reproduction, or other similar products to be sold for use in the production of printed materials (prepress production).

If the machinery, equipment, tools, materials, or supplies are not used in this manner, a purchaser who claimed the exemption owes a use tax on the total price of the item(s) purchased using this certificate.

Statutory Authority: Conn. Gen. Stat. §12-412(71) and (72).

Instructions for the Purchaser: An owner or officer of a purchaser described above can issue and sign this certificate to advise the seller of machinery, equipment, tools, materials, or supplies that the sales and use taxes do not apply to the charges for the purchase. This certificate may only be issued for machinery, equipment, tools, materials, or supplies used predominantly in the production of printed material by a commercial printer or publisher or by a person engaged in prepress production as described in Conn. Gen. Stat. §12-412(71) and (72). You must keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date of the purchase. 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 the storage, use, or other consumption of machinery, equipment, tools, materials, or supplies is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is a commercial printer or publisher engaged in the production of printed material or prepress production of products to be sold for use in the production of printed material. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a commercial printer, publisher or engaged in prepress production. 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-120” satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the box marked “Certificate for One Purchase Only” must be checked. The certificate can also be used for a continuing line of exempt purchases, in which event the box marked “Blanket Certificate” must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

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

