

Exemption for Projects of the Materials Innovation and Recycling Authority and Solid Waste-To-Energy Facilities

Name of purchaser	Federal Employer Identification Number
Address of purchaser	Connecticut Tax Registration Number <i>(If none, explain)</i>
Name of seller	Federal Employer Identification Number
Address of seller	Connecticut Tax Registration Number <i>(If none, explain)</i>

Check one box: Blanket Certificate (valid for three years) Certificate for One Purchase Only

Address of Materials Innovation and Recycling Authority project or solid waste-to-energy facility

Name of owner (If purchaser is lessee or operator)

Address of owner

Check appropriate box(es) and provide a written description of each item purchased:

Tangible Personal Property

Services

Description

Declaration by Purchaser

The item(s) described on this certificate are tangible personal property or services being purchased under the exemption provided in Conn. Gen. Stat. § 12-412(92) and (95).

In accordance with Conn. Gen. Stat. § 12-412(92) or (95), the purchase of the described item(s) is exempt from sales and use taxes.

I, the authorized representative of the **purchaser** named above, declare under penalty of law that I have examined the information in 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 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 purchaser

Title

Signature of authorized representative

Date

Information for CERT-131, Exemption for Projects of the Materials Innovation and Recycling Authority and Solid Waste-To-Energy Facilities

General Purpose:

A purchaser of tangible personal property or services uses this certificate to establish the item(s) are being purchased to be incorporated into or used or consumed in the operation of a project of the Materials Innovation and Recycling Authority (MIRA) or in a solid waste-to-energy facility.

Statutory Authority: Conn. Gen. Stat. § 12-412(92) and (95).

Instructions for the Purchaser:

An owner or officer of the following signs and issues this certificate:

- MIRA;
- A lessee or operator of a project of MIRA where the purchases will be reimbursed by MIRA;
- An authority or operating committee of a solid waste-to-energy facility that holds a permit issued by the Commissioner of Energy and Environmental Protection under Conn. Gen. Stat. § 22a-208a; **or**
- A lessee or operator of a solid waste-to-energy facility where the purchaser will be reimbursed by an authority or operating committee.

This certificate advises the seller of tangible personal property or services that sales and use taxes do not apply to charges for the purchase. This certificate may be issued only for purchases exempted under Conn. Gen. Stat. § 12-412(92) or (95).

If the tangible personal property or services are not used in the manner described in this certificate, the purchaser who claimed the exemption owes a use tax on the total price of the item(s) purchased under the exemption.

Keep a copy of this certificate and records to substantiate the information entered on this certificate for at least six years from the date it is issued. If no Connecticut Tax Registration Number has been assigned to the purchaser, 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 to, and the storage, use, or other consumption by a purchaser, as identified on the certificate, of tangible personal property or services is not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person who is an owner or officer of the purchaser identified on the certificate. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a purchaser as identified on the certificate or item(s) purchased will not be incorporated into or used or consumed in the operation of a project of MIRA or in a solid waste-to-energy facility.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the items were purchased. The bills, invoices, or records covering all purchases made under this certificate must be appropriately marked "Exempt Under CERT-131" to indicate the purchase was not taxable.

This certificate may be used for a single purchase, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

For Further Information: Call DRS during business hours, Monday through Friday:

- **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.

Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.