

## Interior Design Services Purchased by a Business for Use by Such Business

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

General description of services rendered:

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### Declaration by Purchaser

The services being purchased with this certificate are interior design services described in Conn. Gen. Stat. § 12-407(a)(37)(QQ).

In accordance with Conn. Gen. Stat. § 12-412(124), the purchase of these services is exempt from sales and use taxes because they are being purchased by a business for use by the business. I understand that if the purchaser is not a business or the interior design services are not used by such business, then the purchaser will owe sales and use taxes on the total price of the services purchased using this certificate.

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 that willfully delivering a fraudulent or false certificate to the seller is a class D felony, which is punishable by 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-144, Interior Design Services Purchased by a Business for Use by Such Business**

## **General Purpose:**

Effective for sales occurring on and after January 1, 2020, interior design services are subject to sales and use taxes, except when exempted by Conn. Gen. Stat. § 12-412(124) because such services are purchased by a business for use by the business.

**Statutory Authority:** Conn. Gen. Stat. § 12-407(a)(37)(QQ) as added by 2019 Conn. Pub. Acts 117, § 325, and Conn. Gen. Stat. § 12-412(124) as added by 2019 Conn. Pub. Acts 117, § 326.

## **Instructions for the Purchaser:**

This certificate advises the seller of interior design services that sales and use taxes do not apply to charges for the purchase. This certificate may be issued only for purchases of interior design services exempted under Conn. Gen. Stat. § 12-412(124) because they are being purchased by a business for use by the business. This certificate may not be used to purchase tangible personal property related to an interior design contract.

If the interior design services are not used in the manner described in this certificate, the purchaser who claimed the exemption owes use tax on the total price of the services 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 use by, a purchaser, as identified on the certificate, of interior design services is not subject to sales and use taxes. If tangible personal property is being furnished in connection with the contract for interior design services, the charge for such services must be separately stated in order to qualify for this exemption. 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 business as identified on the certificate, or that the services will not be used by the business purchasing them.

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-144" 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. Users may also call 711 for relay services. A user must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the individual.

**Forms and Publications:** Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) to download and print Connecticut tax forms and publications.