

## Commercial Motor Vehicle or Motor Bus Purchased Within Connecticut for Use in Interstate Commerce as an Interstate Motor Bus

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

### Vehicle Identification Data

Make of Vehicle \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Color \_\_\_\_\_ Vehicle Identification Number \_\_\_\_\_

Manufacturer's Gross Vehicle Weight Rating \_\_\_\_\_ Number of Passengers (including driver) \_\_\_\_\_

Will this vehicle be used to transport students under age 21 to and from school?  Yes  No

### Computation of Price

### Trade-in Data

Gross Sales Price \_\_\_\_\_ Make of Vehicle \_\_\_\_\_

Trade-in Allowance \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Net Sales Price \_\_\_\_\_ State of Registration and Plate Number \_\_\_\_\_

Vehicle Identification Number \_\_\_\_\_

### Declaration by Purchaser

The vehicle described above is a commercial motor vehicle or a motor bus, each as defined in Conn. Gen. Stat. § 14-1 that:

- Will be operated as defined in Conn. Gen. Stat. § 13b-88 or 13b-89; and
- Will derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle.

**Declaration:** I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) 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 or document 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 person	Date

# Information for CERT-114, *Commercial Motor Vehicle or Motor Bus Purchased Within Connecticut for Use in Interstate Commerce as an Interstate Motor Bus*

## General Purpose

The purchaser of either: (1) a commercial motor vehicle; **or** (2) a motor bus, each as defined in Conn. Gen. Stat. § 14-1; should use this certificate to purchase the commercial motor vehicle or motor bus that will:

- Be operated as defined in Conn. Gen. Stat. § 13b-88 or 13b-89; **and**
- Derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle.

If the commercial motor vehicle or motor bus is not used in the manner described above, the purchaser owes use tax on the total purchase price.

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## Statutory Authority

Conn. Gen. Stat. § 12-412(82) and (83).

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## Instructions for the Purchaser

An owner or officer of a business purchasing a commercial motor vehicle or motor bus for use in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut Tax Registration Number, enter the tax registration number assigned by another state and identify the state.

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## Instructions for the Seller

Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and storage, use, or other consumption, of the commercial motor vehicle or motor bus is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing a commercial motor vehicle or motor bus that will be operated as defined in Conn. Gen. Stat. § 13b-88 or 13b-89, and that will derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the commercial motor vehicle or motor bus will not be operated under the provisions of Conn. Gen. Stat. § 13b-88 or 13b-89.

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-114" satisfy the requirement.

This certificate can be used for a single exempt purchase only and cannot be used as a "blanket certificate" for a continuing line of purchases.

You may enter a permit number issued by the Connecticut Department of Public Utility Control instead of a permit number issued by the Connecticut Department of Transportation (CTDOT) if the permit was issued prior to October 1, 1979, and has not been suspended or revoked by the CTDOT.

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## For Further Information

Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer 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 taxpayer.

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## E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).