

(New 7/26)

FORM CT-NSS

NONELECTRONIC SCHOOL SUPPLIES LIMITED EXEMPTION CERTIFICATE

Purpose: This certificate is to be used by a purchaser of “nonelectronic school supplies” to establish that the items being purchased are being purchased for a “nonbusiness purpose.” This certificate may only be utilized for qualifying purchases made on and after July 1, 2026. For more information regarding this exemption, please see **Policy Statement 2026(1)**, *The Exemption from the Sales and Use Tax for Nonelectronic School Supplies*.

Statutory Authority: Conn. Gen. Stat. § 12-412(128).

Instructions for the Purchaser: This certificate is only to be issued by a purchaser that is a business to establish that it is purchasing “nonelectronic school supplies” for a “nonbusiness purpose.” A purchaser must keep a copy of this certificate and any records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

Instructions for the Seller: Acceptance of this certificate relieves the seller from the burden of proving that the items being purchased are being purchased for a “nonbusiness purpose.” This certificate is valid only if taken in good faith from a purchaser. The good faith of the seller will be questioned if the seller knows or should have reasonably known the purchaser is not purchasing the subject items for a “nonbusiness purpose.”

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Exemption Permit # (If any)
			Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #

Description of item(s) being purchased, the date the item(s) are being purchased, and explanation as to how the item(s) will be used:

Declaration by Purchaser: On behalf of the purchaser, the undersigned hereby declares that the items described above will be used by the purchaser exclusively for “nonbusiness purposes.”

The undersigned further declares under penalty of law that I have examined this certificate (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 to the Department of Revenue Services is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchaser

By: _____
Signature of Authorized Person Title Date