

## Exempt Purchases of Gas, Electricity, and Heating Fuel

**General Purpose:** This certificate is used by the purchaser of: gas, including bottled gas; electricity when delivered to consumers through mains, lines, pipes, or bottles; or heating fuel for use:

- In any residential dwelling when the meter through which the gas, electricity, or heating fuel is measured furnishes gas, electricity, or heating fuel for both residential and non-residential purposes. (If a building is used solely for housing, the consumer need not provide this certificate to make exempt purchases of gas, electricity, or heating fuel.);
- Directly in agricultural production provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for agricultural production;
- Directly in the fabrication of a finished product to be sold provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for fabrication; **or**
- Directly in an industrial manufacturing plant provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for manufacturing.

If the gas, electricity, or heating fuel is not used in the manner described above, the purchaser who claimed an exemption owes use tax on the total price of the gas, electricity, or heating fuel purchased under this exemption.

**Statutory Authority:** Conn. Gen. Stat. §§12-412(1), 12-412(3)(A), 12-412(5), 12-412(8), 12-412(16), and 12-412h.

**Instructions for the Purchaser:** This certificate is used by:

- An owner of a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; **or**
- An owner or officer of an establishment that uses the gas, electricity, or heating fuel in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place.

The certificate advises the seller of gas, electricity, or heating fuel 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.

**Instructions for the Seller:** Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the gas, electricity, or heating fuel is not subject to sales and use taxes. The certificate is valid only if taken in good faith from the owner of a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; or the owner or officer of an establishment that uses the gas, electricity, or heating fuel in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not purchasing gas, electricity, or heating fuel for use in the portion of the building in which a finished product to be sold is fabricated. 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-115" satisfy the requirement.

This certificate is a "blanket certificate" covering all purchases of gas, electricity, or heating fuel made under it. 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 Taxpayer Services 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 Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)

Name of Purchaser	Service Location	Federal Employer ID #
	Mailing Address if Different From Service Location	CT Tax Registration Number (If none, explain)
Name of Seller	Address	Federal Employer ID #
		CT Tax Registration Number (If none, explain)
Check One Box: <input type="checkbox"/> Gas <input type="checkbox"/> Electricity <input type="checkbox"/> Heating Fuel		

- ☐ If the purchaser is a commercial customer whose gas, electricity, or heating fuel usage is predominantly for residential purposes and claims exemption under Conn. Gen. Stat. §12-412(3) or (16) as a residential user, check this box and sign the declaration below.
- ☐ If the purchaser claims exemption from sales and use taxes as a governmental entity under Conn. Gen. Stat. §12-412(1), check this box and sign the declaration below.
- ☐ If the purchaser claims exemption from sales and use taxes as a nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, check this box. Provide your exemption certificate number here, and sign the declaration below. \_\_\_\_\_
- ☐ If the purchaser claims exemption from sales and use taxes as an organization established exclusively for charitable, religious, scientific, educational, literary, historical, or cemetery purpose, check this box. Provide your Connecticut exemption number, if any, **or** attach a copy of the determination letter or group exemption letter issued by the I. R. S. that establishes the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13), and sign the declaration below. \_\_\_\_\_
- ☐ If the purchaser claims exemption under Conn. Gen. Stat. §12-412(3) or (16) for purchases of gas, electricity, or heating fuel for use in a location at which agricultural production, the fabrication of a finished product to be sold, or production in an industrial manufacturing plant takes place, check this box, complete the remainder of this certificate, and sign the declaration below.

Note: If there is any change in the circumstances enabling you to claim exemption under Conn. Gen. Stat. §12-412(3) or (16), you must notify the seller within 60 days of the change.

Purchasers using gas, electricity, or heating fuel in agricultural production, fabrication of a finished product to be sold, or in an industrial manufacturing plant must complete this section.

I certify that the gas, electricity, or heating fuel being purchased under this exemption certificate is consumed in a metered building, location, or premises for use in:

- ☐ Agricultural production      ☐ Fabrication of a finished product to be sold      ☐ An industrial manufacturing plant

and that not less than 75% of the gas, electricity, or heating fuel consumed at the metered building, location, or premises is used in a location at which production, fabrication, or manufacturing takes place. When gas, electricity, or heating fuel measured by a single meter has a mixed use, the purchaser must establish that 75% or more of the gas, electricity, or heating fuel measured by the meter is used in a location at which production, fabrication, or manufacturing takes place.

How was the percentage of gas, electricity, or heating fuel used for exempt purposes computed?

List the product(s) being produced, fabricated, or manufactured at the building, location, or premises for which the exemption is claimed.

Do you presently use **Form OR-248**, *Farmer Tax Exemption Permit*, or an exemption permit for purchases of machinery, materials, tools, and fuel? ☐ Yes ☐ No

### Declaration by Purchaser

The gas, electricity, or heating fuel being purchased under this certificate will be used in a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; or used directly in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place.

In accordance with Conn. Gen. Stat. §§12-412(1), 12-412(3)(A), 12-412(5), 12-412(8), 12-412(16), and 12-412h, the purchase of gas, electricity, or heating fuel under this certificate is exempt from sales and use taxes.

**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 DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

\_\_\_\_\_  
Name of Purchaser

By: \_\_\_\_\_  
Authorized Signature of Owner or Officer      Title      Date