

State of Connecticut
 Department of Revenue Services
 Excise/Public Services Taxes Subdivision
 450 Columbus Blvd Ste 1
 Hartford CT 06103-1837
 (Rev. 02/17)

Form BT-21

Alcoholic Beverages Tax Exemption Certificate

A distributor must use this certificate to document sales to instrumentalities of the federal government. This certificate must be completed before the distributor can release alcoholic beverages to the instrumentalities.

Name of Instrumentality of the Federal Government	Name of Distributor
Address	Address
Town or City	Town or City

Date	Invoice Number	Quantity	Item	Size	Barrels	Gallons	Distilled Liquor (wine gallon)	Still Wine (wine gallon)	Sparkling Wine (wine gallon)

This is to certify that the alcoholic beverages listed above have been delivered to the authorized instrumentality of the federal government at the address indicated above. I declare under penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that 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. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

This is to certify that the alcoholic beverages listed above are to be used only by the instrumentality of the federal government indicated above. I declare under penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Name of Distributor		Name of Instrumentality of the Federal Government	
By	Date	By	Date

Instructions

1. An exemption certificate must be completed for each sale of tax free alcoholic beverages to an instrumentality of the federal government.
2. The exemption certificate **must** be signed by persons authorized by the instrumentality of the federal government to purchase the alcoholic beverages.
3. The exemption certificate may be prepared by the purchaser (instrumentality of the federal government) and forwarded to the distributor with its order or by the distributor and forwarded to the purchaser for certification at the time of the delivery of the alcoholic beverages. In any event, a completed exemption certificate must be in the hands of the distributor when the alcoholic beverages leave its possession.
4. Each item appearing on **Form BT-8, Schedule D, Alcoholic Beverages Tax – Tax Free Sales in Connecticut and Sales to Other Licensed Distributors**, indicating a sale to an instrumentality of the federal government must be supported by an exemption certificate or the item will be disallowed.
5. Sales to individual members of the federal government for personal consumption must not be included on this exemption certificate.
6. If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

According to Conn. Gen. Stat. §12-436(3)(f), any distributor shipping any alcoholic beverages into any military reservation located within the territorial boundaries of Connecticut must file with the Commissioner of Revenue Services a duplicate invoice showing the quantities of alcoholic beverages shipped and the classification of the alcoholic beverage within the provisions of this chapter.