

Solar Heating Systems, Solar Electricity Generating Systems, and Ice Storage Cooling Systems

General Purpose: A contractor, property owner, or tenant uses this certificate to purchase the following items exempt from sales and use taxes:

- Solar energy electricity generating systems;
- Passive solar water or space heating systems;
- Active solar water or space heating systems;
- Geothermal resource systems;
- Equipment related to any of the systems above; **and**
- Services described in Conn. Gen. Stat. §12-407(a)(37)(I) relating to the installation of any of the systems above.

A contractor, property owner, or tenant uses this certificate to purchase the following items exempt from sales and use taxes for a utility ratepayer who is billed by a utility on a time-of-service metering basis:

- Ice storage systems used for cooling;
- Equipment related to ice storage cooling systems; **and**
- Services described in Conn. Gen. Stat. §12-407(a)(37)(I) relating to the installation of ice storage cooling systems.

This certificate advises the seller that the purchase of the system, equipment for the system, or services related to the installation of the system is exempt from tax. This certificate may only be used for purchases exempt under 2007 Conn. Pub. Acts 242, §68. See **Special Notice 2007(7)**, *2007 Legislation Granting a Connecticut Sales and Use Tax Exemption for Sales of Solar Heating Systems, Solar Electricity Generating Systems, and Ice Storage Cooling Systems*.

Statutory Authority: 2007 Conn. Pub. Acts 242, §68.

Instructions for the Purchaser: A purchaser of a solar energy electricity generating system, passive or active solar water or space heating system, or geothermal resource system, including equipment related to the system, and sales of services described in Conn. Gen. Stat. §12-407(a)(37)(I) related to the installation of the system can sign and issue this certificate to advise the seller of these items that the purchase is exempt.

A purchaser of an ice storage system used for cooling, equipment related to the system, and services described in Conn. Gen. Stat. §12-407(a)(37)(I) related to the installation of the system for a utility ratepayer who is billed by the utility on a time-of-service metering basis 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 have a Connecticut Tax Registration Number, enter the tax registration number. If you have a tax registration number assigned by another state, enter the other state's tax registration number and identify the state.

The purchaser must provide the address where the services are being performed when purchasing services relating to the installation of a solar energy electricity generating system, passive or active solar water or space heating system, or geothermal resource system.

The purchaser must provide the address where the services are being performed when purchasing services relating to the installation of an ice storage system used for cooling for a utility ratepayer who is billed by the utility on a time-of-service metering basis.

The purchaser must provide the address where a solar energy electricity generating system, passive or active solar water or space heating system, geothermal resource system, or ice storage cooling systems, including equipment related to any of these systems, are to be installed if the information is available at the time that this certificate is issued.

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 items described above are not subject to sales and use taxes. This certificate is valid only if taken in good faith from the person who is purchasing the items. The good faith of the seller will be questioned if the seller has knowledge of the facts that suggest the purchaser is not purchasing a system, equipment related to the system, and services related to installing the system that qualifies for exemption under 2007 Conn. Pub. Acts 242, §68 and, in the case of a purchase of an ice storage system used for cooling, good faith will also be questioned if the seller has reason to believe the purchase is not made for a utility ratepayer who is billed on a time-of-service metering basis. 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-140" satisfy the requirement.

This certificate can be used for individual exempt purchases of the tangible personal property described above or of services described in Conn. Gen. Stat. §12-407(a)(37)(I), in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases of the tangible personal property described above, in which event the purchaser must check the box marked "Blanket Certificate." 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 the Department of Revenue Services (DRS) at 1-800-382-9463 (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. Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications.

Name of Purchaser	Address	CT Tax Registration Number (If applicable)	Federal Employer ID # (If applicable)
Name of Seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID #

Check one box: Blanket certificate for purchase of tangible personal property described below
 Certificate for one purchase only of tangible personal property or services described below

Check the appropriate box(es) and provide a written description of each item purchased:

- Solar energy electricity generating systems;
- Passive solar water or space heating systems;
- Active solar water or space heating systems;
- Geothermal resource systems;
- Equipment related to any of the systems above;
- Services described in Conn. Gen. Stat. §12-407(a)(37)(I) relating to the installation of any of the systems above;
- Ice storage systems used for cooling;
- Equipment related to ice storage cooling systems; **or**
- Services described in Conn. Gen. Stat. §12-407(a)(37)(I) relating to the installation of ice storage cooling systems.

Description

Provide the address where systems and related equipment purchased with this certificate are intended to be used, if available.

Provide the address where services related to the installation of systems described above purchased with this certificate will be performed. This must be completed if services related to the installation of the systems are purchased.

Street Address: _____

City, State, ZIP Code: _____

Declaration by Purchaser

The item(s) described above qualify for exemption under 2007 Conn. Pub. Acts 242, §68.

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 Property Owner, Tenant, or Contractor Title Date