
Exemption for Landscaping and Horticulture Services, Window Cleaning Services, and Maintenance Services Provided to Recipients of Total Disability Benefits

General Purpose: A person eligible for and currently receiving total disability benefits under Title II of the Social Security Act (42 USC §401 et seq.) uses this certificate to purchase landscaping and horticulture services, window cleaning services, or maintenance services when the services are provided at that person's residence. If the services purchased exempt under this certificate are not provided at the person's residence, the purchaser who claimed the exemption owes use tax on the total price of the services purchased under the exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(85).

Instructions for the Purchaser: A person eligible for and currently receiving total disability benefits under Title II of the Social Security Act signs and issues this certificate to the provider of the services described above to purchase the services to be provided at that person's home.

For this exemption, a *residence* is a place of abode for which the purchaser bears the primary financial responsibility of the upkeep. Therefore, a homeowner or condominium owner may qualify for the exemption. However, the Department of Revenue Services (DRS) will presume a renter or person living with a family member does not qualify unless there is a written agreement stating that the person receiving total disability benefits is responsible for the upkeep of the residence.

In the event of an audit by DRS, the purchaser must be able to present a Third Party Query certificate from the Social Security Administration proving the purchaser was eligible for and receiving total disability benefits at the time the services were purchased.

Keep a copy of this certificate for at least six years from the date the services were purchased.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and the consumption of landscaping and horticulture services, window cleaning services, or maintenance services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person eligible for and receiving total disability benefits under the Social Security Act who is purchasing services to be provided at that person's residence. The good faith of the seller will be questioned if the seller knows of facts that suggest that the person furnishing this certificate is not receiving total disability benefits under the Social Security Act or that the services are to be provided at a location that is not the residence of that person. Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the services were purchased. The bill, invoices, or records covering all purchases made under this certificate must be marked **Exempt Under CERT-121** to indicate that the purchase was not taxable.

This certificate may be used for a single purchase, in which event the box marked **Certificate for One Purchase Only** must be checked. This certificate may also be used for a continuing line of purchases, in which event the box marked **Blanket Certificate** must be checked. A blanket certificate remains in effect for three years 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**

Name of Purchaser	Address		Social Security Number
Name of Seller	Address	CT Tax Registration Number (If None, <i>explain</i>)	Federal Employer ID Number

Check One Box Blanket Certificate Certificate for One Purchase Only

Description of Services Purchased

Declaration by Purchaser

I am eligible for and am currently receiving total disability benefits under the Social Security Act. The services described on this certificate are landscaping and horticulture services, window cleaning services, or maintenance services to be provided at my residence, as described in Conn. Gen. Stat. §12-412(85).

In accordance with Conn. Gen. Stat. §12-412(85), the purchase of these services is not subject to sales and use taxes.

I declare under penalty of law that I have examined the information in this certificate 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 DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

By: _____

Name of Purchaser	Signature	Date
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