

Commercial Motor Vehicle Purchased Within Connecticut for Use Exclusively in the Carriage of Freight in Interstate Commerce

Name of purchaser	Federal Employer Identification Number
Address of purchaser	Connecticut Tax Registration Number <i>(If none, explain)</i>
	US DOT Number (if any)
Name of seller	Federal Employer Identification Number
Address of seller	Connecticut Tax Registration Number <i>(If none, explain)</i>

Vehicle Identification Data

Make of Vehicle _____ Model _____ Year _____

Color _____ Vehicle Identification Number _____

Manufacturer's Gross Vehicle Weight Rating _____

Computation of Price

Trade-in Data

Gross Sales Price _____	Make of Vehicle _____
Trade-in Allowance _____	Year _____ Model _____
Net Sales Price _____	State of Registration and Plate Number _____
	Vehicle Identification Number _____

Declaration by Purchaser

The motor vehicle described above is a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these, with a gross vehicle weight rating of 26,000 pounds or less, which will be operated actively and exclusively during the one-year period following the purchase date of such vehicle for the interstate carriage of freight under a certificate or permit issued by the Interstate Commerce Commission (ICC) or its successor agency to the purchaser.

If the vehicle is not used in this manner during the period, the purchaser will be liable for Connecticut use tax on the total purchase price of the vehicle.

As described in Conn. Gen. Stat. § 12-412(70)(A)(ii), the purchase of this motor vehicle 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 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.

Name of purchaser	Title
Signature of authorized person	Date

**Information for CERT-105,
Commercial Motor Vehicle Purchased Within Connecticut for Use
Exclusively in the Carriage of Freight in Interstate Commerce**

General Purpose:

This certificate must be used by the purchaser of a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these, with a gross vehicle weight rating of 26,000 pounds or less, which will be operated actively and exclusively during the one-year period following the purchase date of the vehicle for the carriage of freight under a certificate or permit issued by the Interstate Commerce Commission (ICC) or its successor agency to the purchaser to claim exemption.

If the motor vehicle is not used in the manner described above, the purchaser owes use tax on the total purchase price. A motor vehicle is used exclusively in interstate commerce only if each and every payload qualifies as an interstate commerce venture. Any other vehicle use, such as transporting payloads originating and terminating within Connecticut, make the purchaser liable for the use tax.

Statutory Authority: Conn. Gen. Stat. § 12-412(70)(A)(ii) and (B).

Instructions for the Purchaser:

An owner or officer of a business purchasing a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these for use in the manner described above 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 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 a motor vehicle as described above is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these for use as described above. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the commercial motor vehicle or motor bus will not be operated actively and exclusively during the one-year period following the purchase date for the carriage of interstate freight under a certificate or permit issued by the ICC to the purchaser. 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-105" satisfy the requirement.

This certificate may be used for a single exempt purchase only and may not be used as a "blanket certificate" for a continuing line of purchases.

For Further Information: Call DRS during business hours, Monday through Friday:

- **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.

Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.