

Reduced Sales and Use Tax Rate for Motor Vehicles Purchased by Nonresident Military Personnel and Their Spouses

Part I Instructions

General Purpose: A nonresident purchaser who is a member of the armed forces of the United States on full-time active duty in Connecticut, or the purchaser and the purchaser's spouse, should use this certificate in connection with the purchase of a motor vehicle from a licensed Connecticut motor vehicle dealer at the reduced rate of 4.5%. A purchase includes a lease of a motor vehicle. Whenever the term *purchase* is used, this includes a lease agreement.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the member of the armed forces or the member's spouse, or sales tax liability and statutory interest and penalties on the retailer. A member of the armed forces who purchases a vehicle from an out-of-state retailer must complete all parts of this certificate other than the declaration of the retailer and submit this certificate to the Department of Motor Vehicles if the vehicle is to be registered in this state.

Statutory Authority: Conn. Gen. Stat. §12-408(1)(B)

Instructions for the Purchaser: You must provide the motor vehicle dealer with the following documents to prove you have met the requirements to purchase a motor vehicle at the 4.5% sales and use tax rate:

- Military enlistment papers or a signed letter from a commanding officer on military letterhead. The letter must include the name and address of the member and must contain a statement that the member is on full-time active duty at a duty station in Connecticut;
- A copy of the last *Leave and Earnings Statement* issued showing the member's state of residence or home of record.

You can also use a copy of the most recent personal income tax return filed with your state of residence and a copy of a motor vehicle operator's license issued by your state of residence to substantiate permanent residency in another state.

Joint Purchases by the Member and the Member's Spouse: A member of the armed forces and the spouse of the member must also provide the motor vehicle dealer with one of the following documents to jointly purchase a motor vehicle at the 4.5% rate:

- A copy of their marriage certificate; **or**
- A copy of their most recent federal income tax return filed with the Internal Revenue Service showing the box checked under filing status as married filing joint return or married filing separate return.

Instructions for the Retailer: You **must** file this form with **Form OS-114, Sales and Use Tax Return**, for the period in which the sale is reported. Keep a copy for your records and provide a copy of the executed certificate to the purchaser. Keep copies of the certificate, all documents accompanying the certificate, and the bill or invoice for at least six years from the date the motor vehicle was purchased. The certificate is valid only if taken in good faith from a nonresident member of the armed forces on full-time active duty in Connecticut or jointly from the member and the member's spouse.

The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that suggest the purchaser is a resident of Connecticut or is not a member of the armed forces on full-time active duty in Connecticut. The bill, purchase invoice, or records covering the purchase made under this certificate must be appropriately marked to indicate a purchase at the 4.5% sales and use tax rate has occurred. The words "Purchased under CERT-135" satisfy this requirement.

For More Information: See **Special Notice 99(5), Sales of Motor Vehicles to Nonresident Military Personnel and Joint Sales of Motor Vehicles to Nonresident Personnel and Their Spouses**. 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**

Part II Retailer and Purchaser - Read instructions first, then complete this Part and Parts III, IV, and V.

Retailer Information

Name of Retailer _____ CT Tax Registration No. _____
Street Address _____ Date of Sale _____
City or Town, State, ZIP Code _____ Telephone _____

Purchaser Information

Name of Purchaser _____ Spouse's Name _____
Resident of _____ Resident of _____
Home Address _____ Home Address _____

Telephone _____ Telephone _____

Driver's License Number _____ State _____ Expiration Date _____ Driver's License Number _____ State _____ Expiration Date _____

Part III Motor Vehicle Identification

Motor Vehicle Identification Data

Make of Vehicle _____ Model _____ Year _____
Color _____ Vehicle Identification Number _____
State of Registration and Number _____

Computation of Price

Gross Sales Price* _____
Trade-in Allowance _____
Net Sales Price _____

Trade-in Data

Make _____ Model _____
Year _____
State of Registration and Plate Number _____
Vehicle Identification Number _____

* Do not deduct manufacturer's rebates from the gross sales price.

Part IV Purchaser's Declaration

I, the purchaser, declare that I purchased the motor vehicle described in Part III from the retailer named in Part II. I am not a Connecticut resident; I am a resident of the State of _____. 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.

Signature of Purchaser _____ Social Security Number _____
Print Name of Purchaser _____ Date _____
If Jointly Purchased,
Signature of Spouse _____ Social Security Number _____
Print Name of Spouse _____ Date _____

Part V Retailer's Declaration

I, an authorized agent of the retailer named in Part II, 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.

Print Name of Retailer's Authorized Agent _____ Date _____
Signature of Retailer's Authorized Agent _____ Title _____