Department of Revenue Services
State of Connecticut
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

(Rev. 06/25)

CERT-113

Purchases of Tangible Personal Property and Services by Certain Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, or Nonprofit Residential Care Homes

Update: The sections of this certificate that contain the "Instructions for the Purchaser" and the "Instructions for the Seller" have been modified. More specifically, the instructions relative to the types and forms of payment a seller is authorized to accept from a purchaser have been modified.

General Purpose: A nonprofit hospital, nonprofit nursing home, nonprofit rest home, nonprofit residential care home, or an acute care hospital operating in Connecticut as a sole community hospital as described in 42 CFR 412.92, must issue CERT-113 to retailers when purchasing tangible personal property or taxable services to be used by the institution exclusively for the purposes for which it was established.

Hospital is defined in Conn. Gen. Stat. §19a-490(b) as an establishment for the lodging, care, and treatment of persons suffering from disease or other abnormal physical or mental conditions and includes inpatient psychiatric services in general hospitals. For the purposes of CERT-113, *qualifying hospital* includes any nonprofit hospital or acute care hospital operating in Connecticut as a sole community hospital as described in 42 CFR 412.92.

Under Conn. Gen. Stat. §12-412(5), a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home is:

- An institution that holds a valid and active license issued by the Department of Public Health under Conn. Gen. Stat. §19a-491 of Chapter 368v; **and either**
- An institution issued an exemption permit before July 1, 2002, by the Department of Revenue Services (DRS) that has not been cancelled or revoked by DRS; **or**
- An institution that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the Internal Revenue Service (IRS) as an organization described in I.R.C. §501(c)(3) or (4), and that has not been revoked by IRS.

Nursing home, rest home, and residential care home are defined in Conn. Gen. Stat. §19a-490(c) as an establishment that furnishes, in single or multiple facilities, food and shelter to two or more persons unrelated to the proprietor and in addition, provides services that meet a need beyond the basic provisions of food, shelter, and laundry.

A nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS may use this certificate to purchase any tangible personal property for resale at one of the five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, these nonprofit institutions may not purchase tangible personal property for resale with this certificate.

This certificate may not be used for purchases of taxable services for resale. This certificate may not be used for the purchase of meals or lodging, unless a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS is purchasing meals for resale at one of the five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94). (See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events* or **Informational Publication 2002(11)**, *Nonprofit Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, and Nonprofit Residential Care Homes.*)

If the purchaser is not a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home or does not use the property or services purchased exclusively for the purposes for which the institution was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(5) and (94), and Chapter 368v of the Connecticut General Statutes.

Instructions for the Purchaser: An officer of the qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of the certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the license issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes.

In addition, a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, must attach a copy of the:

- Exemption permit issued to the organization by DRS prior to July 1, 2002; **or**
- Determination letter issued by the IRS that establishes the organization is an exempt organization as described in I.R.C. §501(c)(3) or (4).

For more information regarding acceptable methods of establishing the source of the funds used to make purchases using this certificate, see below.

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 tangible personal property or taxable services are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchases made under this certificate must be marked "Exempt Under CERT-113" to indicate that the purchases were exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect from the date CERT-113 is issued until the date the institution's license with the Department of Public Health expires, unless the purchaser revokes CERT-113 in writing before the date the license with the Department of Public Health expires.

A qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must establish the source of funds used to pay for its exempt purchases with this certificate. This can be accomplished by a variety of methods, including making purchases using a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). For more information regarding acceptable methods of establishing the source of the funds used to make purchases using this certificate, see **TSSB 2025-1**, *DRS Will Consider Alternate Methods for Exempt Purchasers to Establish that Purchases Were Made from Its Own Funds.* A qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home may make a purchase of $10 or less using cash from the institution's own funds. However, a blanket CERT-113 may not be used for a cash purchase, and a properly completed CERT-113, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

Name of purchaser				Connecticut Tax Registration Number
Purchaser's address	Number and street		PO Box	Exemption Permit Number
City or town		State	ZIP code	Federal Employer ID Number (FEIN)
Name of seller Online Labels, LLC				Connecticut Tax Registration Number
Seller's address 2021 E. Lake Mary Blvd., Sanford, FL 32773	Number and street		PO Box	Exemption Permit Number
City or town		State	ZIP code	Federal Employer ID Number (FEIN)

Reason for certificate (check one box only): ❒ **Blanket Certificate** ❒ **One purchase only**

Type of item purchased: ❒ **Tangible personal property** ❒ **Service(s)**

Description:

Declaration by Purchaser

The qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established. A nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home declares that the tangible personal property will not be resold unless the purchase of tangible personal property or meals are for resale at one of the five fundraising or social events per year that are exempt from tax and the institution is not, and is not required to be, a registered retailer with DRS. The organization further declares that the license with the Department of Public Health attached to this certificate is active and valid and the state exemption permit or federal determination letter attached to this certificate has not been cancelled or revoked.

According to Conn. Gen. Stat. §12-412(5) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) 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 DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

Name of Purchasing Institution

By: _____ _____ _____
Authorized Signature of Owner or Officer | Title | Date

Tax Information

Telephone Assistance

For telephone assistance, call the Department of Revenue Services (DRS) at **860-297-5962**.

Forms and Publications

Preview and download forms and publications from the DRS website at **portal.ct.gov/DRS**

Email

Send routine tax questions to **DRS@ct.gov**
Do not send account-related inquiries.