Purchases of Tangible Personal Property and Exempt Organizations

**General Purpose:** A qualifying exempt organization must issue this certificate to retailers when purchasing items to be used by the organization exclusively for the purposes for which it was established. Under Conn. Gen. Stat. §12-412(8), a qualifying exempt organization is either:

- An organization issued an exemption permit by the Department of Revenue Services (DRS) under Conn. Agencies Regs. §12-426-15, if the permit has not been canceled or revoked by DRS;
- An organization that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the U.S. Treasury Department as an organization described in I.R.C. §501(c)(3) or (13), if the determination letter has not been revoked by the Internal Revenue Service (IRS).

A qualifying exempt organization may use this certificate to purchase any tangible personal property for resale at one of 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, exempt organizations are not allowed to purchase tangible personal property for resale with this certificate. See Special Notice 98(11), Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events.

**Purchases of Meals and Lodging:** In general, qualifying exempt organizations may not use this certificate to purchase meals and lodging, but must get preapproval from DRS for these purchases, and use CERT-112, Exempt Purchases of Meals and Lodging by Exempt Entities, or CERT-123, Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity.

However, a qualifying exempt organization may purchase meals tax exempt using this certificate, without prior approval from DRS, when it will resell the meals at one of five fundraising or social events per year exempt under Conn. Gen. Stat. §12-412(94). See Policy Statement 2003(4), Purchases of Meals of Lodging by Exempt Entities.

If the purchaser is not a qualifying exempt organization or does not use the property or services purchased exclusively for the purposes for which the organization was established, the purchaser owes use tax on the total purchase price of the property or services.

**Statutory Authority:** Conn. Gen. Stat. §12-412(8) and (94).

**Instructions for the Purchaser:** An officer of a qualifying exempt organization must issue and sign this certificate to advise the seller of the organization’s written consent to the central organization to be covered by the group exemption letter issued by IRS to subordinate organizations (including the qualifying exempt organization) on whose behalf a central organization applied for recognition of exemption; and the central organization’s written notification to the IRS that the organization consents to be covered by the group exemption letter.

For More Information: Call DRS at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS website at www.ct.gov/DRS
**Name of Purchaser**
West Virginia University Research Corporation

**Address**
One Waterfront Place
PO Box 6005
Morgantown, WV 26506

**CT Tax Registration Number**
Non-profit organization registered outside CT

**Exemption Permit # (if any)**
N/A

**Federal Employer ID #**
55-0665758

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**Name of Seller**

**Address**

**CT Tax Registration Number**

**Federal Employer ID #**

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Check one box:

- [x] Blanket certificate (CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94). See below.)

- [ ] Certificate for one purchase only

- [ ] Purchases that qualify for exemption under Conn. Gen. Stat. §12-412(94). Indicate the number of prior fundraising or social events during this calendar year for which you claimed exemption under Conn. Gen. Stat. §12-412(94): _________________

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

- [ ] Tangible Personal Property
- [ ] Taxable Services

**Description:**

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**Declaration by Purchaser**

The qualifying exempt organization declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established, including the purchase of tangible personal property or meals for resale at one of five fundraising or social events per year exempt from tax. The organization further declares the exemption permit, determination letter, or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked.

According to Conn. Gen. Stat. §12-412(8) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

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

**West Virginia University Research Corporation**

**Name of Purchaser**

**By:** *Melissa D. Hunt*

**Signature of Authorized Person**

**Assistant Director, Tax Services**

**Title**

**Date**
10/17/2023

CERT-119 Back (Rev. 05/04)
Dear Sir or Madam:

This is in response to your request of December 15, 2006, regarding your organization’s tax-exempt status.

In February 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(3) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca, Director, TE/GE
Customer Account Services