

## CONNECTICUT SALES AND USE TAX CERTIFICATE OF EXEMPTION (CERT 112)

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*\*\*\*For internal Indiana University use only\*\*\**

**NOTE:** Indiana University must issue this certificate to retailers when purchasing **meals or lodging** to qualify for exemption from Connecticut sales taxes.

- Use this certificate only if the following conditions are met:
  - The retailer directly invoices and charges IU for the meals or lodging; and
  - IU directly pays the retailer with a check drawn on its own account or with a credit card issued in its own name; and
  - IU is not reimbursed, in whole or in part, by donation or otherwise, for its payment of the meals or lodging by those consuming the meals or lodging.
  - Complete this certificate and submit it to the Connecticut Department Revenue Services at least three weeks before an event to request the tax-exempt purchase of meals or lodging at a specific event.

**INSTRUCTIONS:** Fill out all sections highlighted in blue including:

- Name and Address of Retailer
- Check the appropriate box of the item purchased – Meals or Lodging
- Date of event
- Describe purpose or reason for event
- Column A, B, and C appropriately, ensuring the number in column A equals the sum of columns B and C
- Check the appropriate boxes explaining the event
- Attach a copy of the flyer, announcement or other promotional literature about the event
- Attach a copy of the [IRS 501\(c\)\(3\) determination letter](#) for Indiana University

Name of Exempt Entity: <b>Indiana University</b>	Federal Employer Identification Number <b>35-6001673</b>
Address of Exempt Entity <b>400 East 7th Street, Poplars Building 501, Bloomington, IN 47405-3085</b>	Connecticut Exemption Permit Number (If any) <b>N/A</b>

(If the exempt entity was not issued a Connecticut exemption permit (E-number), attach a copy of the exempt entity's I.R.C. §501(c)(3), (4), or (13) determination letter.)

Name of Retailer	Check Appropriate Box(es) Meals                      Lodging
Address of Retailer	Date(s) of Event

Describe Purpose or Reason for Event: (Be specific. For example, meeting of board of trustees, or luncheon to honor volunteers)

The exempt entity must provide the following information about the meals or lodging being purchased: (See instructions)

Column A	Column B	Column C
Total Number of Meals or Lodging to be Purchased _____	Number for Which No Reimbursement, Full or Partial, Will Be Received _____	Number for Which Reimbursement, Full or Partial, Will Be Received _____
<i>The sum of the numbers entered in Column B and in Column C should equal the number entered in Column A.</i>		

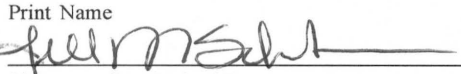
- Will the exempt entity make a charge for the meals or lodging to those attending the event?  Yes  No
- Will the retailer of the meals or lodging directly invoice and charge the exempt entity for the meals or lodging?  Yes  No
- Will the exempt entity directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees, or officers)?  Yes  No

### Declaration by Exempt Entity

I declare that the exempt organization, qualifying governmental agency, nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home:

- Is being directly invoiced and charged by the retailer;
- Is directly paying the retailer with a check drawn on its own account or with a credit card issued in its own name; and
- Will not be reimbursed, directly or indirectly, by donation or otherwise, for all or a portion of the cost of the meals or lodging by those consuming the meals or lodging.

I also declare that any exemption permit noted on this certificate, any determination letter or group exemption letter (as the case may be), and license issued by the Department of Public Health, if applicable, attached to this certificate, has not been canceled or revoked. I declare under penalty of law that I have examined this 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. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Jill Schunk</b>	<b>Associate Vice President &amp; Director of Procurement Services</b>	
Print Name	Title	
	<b>May 1, 2014</b>	<b>(812)855-0142</b>
Signature of Authorized Person	Date	Telephone Number

**Notice to Retailers: Do not accept this certificate if DRS has not completed the following section and noted official approval.**

#### For DRS Use Only

##### Request Approved by DRS

Official Approval/DRS _____	Date Approved _____
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##### Request Disapproved by DRS

- Exempt entity did not provide proof of exempt status. (Connecticut exemption permit number or I.R.C. §501(c)(3), (4), or (13) determination letter, and license issued by the Department of Public Health, if applicable.)
- Exempt entity will not be directly invoiced and charged by the retailer of the meals or lodging.
- Exempt entity will not directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees, or officers).
- Exempt entity will be reimbursed, in full or in part, for its payment for the meals or lodging by those consuming the meals or lodging.

Official Disapproval/DRS _____	Date Disapproved _____
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**For More Information:** For other information, call the *Exempt Organization Coordinator* at **1-800-382-9463** (in-state) and choose Option 0 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](http://www.ct.gov/DRS)

Submit this certificate for approval to: Department of Revenue Services  
Taxpayer Services Division - Exempt Organization Coordinator  
25 Sigourney Street  
Hartford CT 06106-5032