

## Sales Tax Exemption FAQs

### Who does this requirement apply to?

Non-profit, external (non-Yale) organizations that wish to be exempt from Connecticut sales tax.

### Which organizations are taxable?

- For-profit organizations
- Non-profit organizations that do not provide a completed CERT 123 or 212

### What services are taxable?

Unless there is a CERT 112 or 123 on file, Connecticut requires that tax be assessed on food and beverage services and hotel lodging at a rate of 6.35%.

### What if the program is being funded by Yale AND another organization(s)?

The Yale University portion of food/beverage services and hotel lodging is not taxable.

### What is the required documentation for tax exemptions?

*Connecticut Certificate 123:* Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Entity.

*(Good for one year, covers multiple events/conferences for the program within that year)*

**OR**

*Connecticut Certificate 112:* Exempt Purchases of Meals or Lodging by Exempt Entities.

*(Good for one event/conference for the program)*

### How do I apply for a CERT 112 or 123?

Visit the CT Department of Revenue Services website to access the form:

<http://www.ct.gov/drs/cwp/view.asp?a=1477&q=445816>.

Requests for certificates must be submitted by the organization to the Connecticut Department of Revenue Services **AT LEAST TWO WEEKS** in advance of the program, since prior approval is required.

YC&E must have the completed CERT 112 or 123 before the program start date.

### What if I think this requirement doesn't apply to my organization?

Your program will need to provide an e-mail or letter from the CT Department of Revenue Services indicating that the certificate 112 or 123 requirement does not apply to them. The State of Connecticut correspondence will be used in the case of an audit.

### Who can I contact for more information?

For additional information, please contact the CT Department of Revenue Services at 860-297-5962 or your YC&E Program Director.