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

(Rev. 05/04)

CERT-119

Purchases of Tangible Personal Property and Services by Qualifying 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; or
- 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U.S. Treasury Department as an organization described in I.R.C. §501(c)(3) or (13), if the determination letter has not been revoked by the Internal Revenue Service (IRS).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 tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of this 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:

- Exemption permit issued to the organization by DRS under Conn. Agencies Regs. §12-426-15; or
- Determination letter or group exemption letter issued by the IRS which establishes that the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13).

For purchases made on or after January 1, 1996, a qualifying exempt organization covered by a group exemption letter, and that was **not** issued an exemption permit by DRS under Conn. Agencies Regs. §12-426-15, must attach to this certificate a copy of:

- The group exemption letter issued by the IRS to subordinate organizations (including the qualifying exempt organization) on whose behalf a central organization applied for recognition of exemption;
- The organization's written consent to the central organization to be covered by the group exemption letter; **and**
- The central organization's written notification to the IRS that the organization consents to be covered by the group exemption letter.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and the storage, use, or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a qualifying exempt organization. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying exempt organization.

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 purchase made under this certificate must be marked "Exempt Under CERT-119" to indicate the purchase was exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the expiration of the three-year period. 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).

An exempt organization must pay for its exempt purchases by 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). An exempt organization may make a purchase of $10 or less using cash from the organization's own funds. However, a blanket CERT-119 may not be used for a cash purchase, and a properly completed CERT-119, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

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	Address	CT Tax Registration Number *(If none, explain)*	Exemption Permit # *(If any)*
UConn Health Community System Inc d/b/a UConn Health Community Network	263 Farmington Ave Mail Stop 1920 Farmington, CT 06030-1920	113182172-000	Determination Letter Federal Employer ID # 41-3665511
Name of Seller	Address	CT Tax Registration Number *(If none, explain)*	Federal Employer ID #

Check one box:

- ☑ 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:

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.

UConn Health Community System Inc d/b/a UConn Health Community Network
Name of Purchaser

By: _____ Chief Financial Officer September 2, 2026
Signature of Authorized Person | Title | Date

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
07/16/2026
Employer ID number:
41-3665511
Person to contact:
Name: Mr. G. Bell
ID number: 4316865
Telephone: 877-829-5500
Accounting period ending:
June 30
Public charity status:
509(a)(3)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
January 15, 2026
Contribution deductibility:
Yes
Addendum applies:
No

UCONN HEALTH COMMUNITY SYSTEM INC
263 FARMINGTON AVE MAIL CODE 1920
FARMINGTON, CT 06030

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Specifically, we determined you're a Type III functionally integrated supporting organization under IRC Section 509(a)(3). A Type III supporting organization is operated in connection with one or more publicly supported charities.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements