



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
Farmer Tax Exemption Permit



mL657

Rev. 08/21

CT Tax Registration No.: 079225322-001
Letter ID: L0004055904
Date Issued: March 03, 2023

CARDINAL ROBERT P
120 FERN RD
STORRS MANSFIELD CT 06268-2706



mL657

Permit Start Date: 02/21/2023
Permit Expiration Date: 01/31/2025

Statutory Authority: Conn. Gen. Stat. §12-412(63)

Exempt Purchases: Purchases of tangible personal property by the person named above are exempt from sales and use taxes if the property is **used exclusively in agricultural production**. The purchases must be made on or after the date of issuance and before the date of expiration on this permit. Present a copy of this permit to the retailer to claim exemption from sales and use taxes on qualifying purchases of tangible personal property.

Examples of Property That May Be Exempt: Property that can be purchased exempt from sales and use taxes **for use exclusively in agricultural production** includes but is not limited to: tractors, plows, harrows, spreaders, seeders, milking machines, silage conveyors, balers, bulk milk storage tanks, combines, irrigation equipment, greenhouses and greenhouse coverings, graders, packaging machines, tools, supplies, machinery replacement parts, and lumber and other building materials to construct or repair farm structures (not residential dwellings).

Taxable Purchases: Purchases of tangible personal property **not used exclusively** in agricultural production are not exempt from sales and use taxes. Nonexempt property includes motor vehicles and any other equipment or property used for both farm and nonfarm purposes.

Services Not Exempt: Purchases of services by the person named above are **not** exempt from sales and use taxes.

No Transfer or Assignment of Permit: This permit may **not** be transferred or assigned. This permit will be null and void if the person named above terminates agricultural production as a trade or business.

Misuse of This Permit: The Department of Revenue Services (DRS) may revoke this permit and will impose penalties for misuse of this permit.

For More Information: See **Informational Publication 2018(19), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax**, or call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling **860-297-4911**. Visit the DRS website at **portal.ct.gov/DRS** to preview and download forms and publications.

Sincerely,

Mark D. Boughton
Commissioner of Revenue Services