Tax Exempt Guidelines

The Department of Revenue Services has granted the University of Connecticut a blanket exemption from the payment of all Connecticut sales and room occupancy taxes on purchase of meals and lodging.

In order to qualify for the exemption the following conditions must be met:

- The vendor directly invoices and charges the University for the meals and/or lodging.
- The University directly pays the retailer with a check drawn on its own account or with a credit card issued in its own name.
- The University is not reimbursed, in whole or in part, through donation, contribution, or by payment of a registration fee by those participating in the event.

Tax Exempt Guidelines - The University of Connecticut School of Law Foundation, Inc. (LSF)

If you will be hosting, conducting a conference or event for which the LSF will be paying the final bill and no fees are being charged for meals and/or lodging, you must complete a CERT-112 form through the LSF office at least three (3) weeks prior to the event in order to be exempt from the sales tax.

The State is exempt from sales tax for official state business. Generally, the State does not consider dinners a function of the state. Therefore, tax will be charged. If you feel that your dinner should be tax exempt, discuss it with the business manager six (6) weeks before the event.

Tax Id Numbers

No Student organization is permitted to use the University's tax identification number. If your organization is receiving tax deductible donations from individuals or businesses you must contact the School of Law Development Office in Starr Hall.