



Department of Taxation and Finance  
**New York State and Local Sales and Use Tax**  
**Resale Certificate**

**ST-120**  
(6/18)

|                |       |          |                   |       |          |
|----------------|-------|----------|-------------------|-------|----------|
| Name of seller |       |          | Name of purchaser |       |          |
| Street address |       |          | Street address    |       |          |
| City           | State | ZIP code | City              | State | ZIP code |

Mark an **X** in the appropriate box:  Single-use certificate  Blanket certificate  
 Temporary vendors must issue a single-use certificate.

**To the purchaser:**  
 You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

**Purchaser information – please type or print**

I am engaged in the business of \_\_\_\_\_ and principally sell \_\_\_\_\_  
 (Contractors may not use this certificate to purchase materials and supplies.)

**Part 1 – To be completed by registered New York State sales tax vendors**

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is \_\_\_\_\_
- a New York State temporary vendor. My valid *Certificate of Authority* number is \_\_\_\_\_ and expires on \_\_\_\_\_

**I am purchasing:**

- A.** Tangible personal property (other than motor fuel or diesel motor fuel)
  - for resale in its present form or for resale as a physical component part of tangible personal property;
  - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- B.** A service for resale, including the servicing of tangible personal property held for sale.
- C.** Restaurant-type food, heated food, or heated drink for resale.

**Part 2 – To be completed by non-New York State purchasers**

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction \_\_\_\_\_ and have been issued the following registration number \_\_\_\_\_ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

**I am purchasing:**

- D.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- E.** Tangible personal property for resale that will be resold from a business located outside New York State.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

|                                                                                   |               |
|-----------------------------------------------------------------------------------|---------------|
| Type or print name and title of owner, partner, or authorized person of purchaser |               |
| Signature of owner, partner, or authorized person of purchaser                    | Date prepared |

**Substantial penalties will result from misuse of this certificate.**

# Instructions

**New:** Effective June 1, 2018, use box C in Part 1 to purchase restaurant-type food or drink for resale. For more information, see [TSB-M-18\(1\)S](#), *Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*.

Form ST-120, *Resale Certificate*, is a sales tax exemption certificate.

### This certificate is only for use by a purchaser who:

- A** – is registered as a New York State sales tax vendor and has a valid *Certificate of Authority* issued by the Tax Department and is making purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services that will be resold or transferred to the purchaser's customers, **or**
- B** – is not required to be registered with the New York State Tax Department;
  - is registered with another state, the District of Columbia, a province of Canada, or other country, or is located in a state, province, or country which does not require sellers to register for sales tax or VAT purposes; and
  - is purchasing items for resale that will be either:
    - 1) delivered by the seller to the purchaser's customer or to an unaffiliated fulfillment service provider located in New York State, **or**
    - 2) delivered to the purchaser in New York State, but resold from a business located outside the state.

**Note:** For purposes of 1) above, delivery by the seller includes delivery in the seller's own vehicle or by common carrier, regardless of who arranges for the transportation.

### Non-New York State purchasers: registration requirements

If, among other things, a purchaser has any place of business or salespeople in New York State, or owns or leases tangible personal property in the State, the purchaser is required to be registered for New York State sales tax.

A business must register (unless the business can rebut the statutory presumption as described in TSB-M-08(3.1)S, *Additional Information on How Sellers May Rebut the New Presumption Applicable to the Definition of Sales Tax Vendor as Described in TSB-M-08(3)S*) for New York State sales tax if the business enters into agreements with residents of New York State under which the residents receive consideration for referring potential customers to the business by links on a Web site or otherwise, and the value of the sales in New York State made by the business through those agreements totals more than \$10,000 in the preceding four sales tax quarters. See TSB-M-08(3)S, *New Presumption Applicable to Definition of Sales Tax Vendor*, and TSB-M-08(3.1)S.

Also see TSB-M-09(3)S, *Definition of a Sales Tax Vendor is Expanded to Include Out-of-State Sellers with Related Businesses in New York State*, for information on sales tax registration requirements for out-of-state businesses with New York affiliates.

A purchaser who is not otherwise required to be registered for New York State sales tax may purchase fulfillment services from an **unaffiliated** New York fulfillment service provider and have its tangible personal property located on the premises of the provider without being required to be registered for sales tax in New York State.

If you need help determining if you are required to register because you engage in activity in New York State, contact the department (see *Need help?*).

If you meet the registration requirements and engage in business activities in New York State without possessing a valid *Certificate of Authority*, you will be subject to penalty of up to \$500 for the first day on which you make a sale or purchase, and up to \$200 for each additional day, up to a maximum of \$10,000.

### Limitations on use

Contractors **cannot** use this certificate. They must either:

- issue Form ST-120.1, *Contractor Exempt Purchase Certificate*, if the tangible personal property being purchased qualifies for exemption as specified by the certificate, **or**
- issue Form AU-297, *Direct Payment Permit*, **or**
- pay sales tax at the time of purchase.

Contractors are entitled to a refund or credit of sales tax paid on materials used in repairing, servicing or maintaining real property, if the materials are transferred to the purchaser of the taxable service in conjunction with the performance of the service. For additional information, see Publication 862,

*Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property*.

### To the Purchaser

Enter all the information requested on the front of this form.

You may mark an **X** in the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not mark an **X** in the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*. Temporary vendors may not issue a blanket certificate. A *temporary vendor* is a vendor (other than a show or entertainment vendor), who, in no more than two consecutive quarters in any 12-month period, makes sales of tangible personal property or services that are subject to tax.

This certificate does not exempt prepaid sales tax on cigarettes. This certificate may not be used to purchase motor fuel or diesel motor fuel.

### Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

### To the Seller

If you are a New York State registered vendor and accept an exemption document, you will be protected from liability for the tax, if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith;
- in the vendor's possession within 90 days of the transaction; and
- properly completed (all required entries were made).

A certificate is accepted in good faith when a seller has no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate.

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

**Invalid exemption certificates** – Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

**Retention of exemption certificates - You must keep this certificate for at least three years** after the due date of the return to which it relates, or the date the return was filed, if later.

## Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD: Dial 7-1-1 for the New York Relay Service



New York State Department of Taxation and Finance  
**New York State and Local Sales and Use Tax**  
**Exempt Use Certificate**

**ST-121**  
 (1/11)

Pages 1 and 2 must be completed by the purchaser and given to the seller

The purchase I am making is exempt from state and local sales and use taxes because the property or service(s) will be used for the exempt purpose indicated below and as explained in the instructions.

|                |       |          |                   |       |          |
|----------------|-------|----------|-------------------|-------|----------|
| Name of seller |       |          | Name of purchaser |       |          |
| Street address |       |          | Street address    |       |          |
| City           | State | ZIP code | City              | State | ZIP code |

Mark an **X** in the appropriate box:  Single-purchase certificate  Blanket certificate

**This form cannot be used to purchase motor fuel or diesel motor fuel exempt from tax except as described in the instructions for item U on page 4.**

**Please read the instructions on pages 3 and 4 for more information on each exemption, and mark an X in the applicable box(es) next to the exemption(s) you are claiming.**

**Part 1 – Exemptions related to production**

**Purchases described in items A through F are exempt from all state and local sales and use taxes. Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.**

- A.** Machinery and equipment, parts, tools, and supplies used or consumed in the production of tangible personal property for sale or in the production of gas, electricity, refrigeration, or steam, for sale. Enter *Certificate of Authority* number here \_\_\_\_\_
- B.** Tangible personal property used or consumed in the production of a film for sale. Enter *Certificate of Authority* number here \_\_\_\_\_
- C.** Tangible personal property used or consumed in providing telecommunications or Internet access services for sale. Enter *Certificate of Authority* number here \_\_\_\_\_  
 If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided.
- D.** Machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters in the production or transmission of live or recorded programs which are used by the broadcaster for specified purposes. Enter *Certificate of Authority* number here \_\_\_\_\_
- E.** Purchases of gas or electricity or gas or electric service used to provide gas or electric service consisting of operating a gas pipeline, an electric transmission line, or a gas or electric distribution line. Enter *Certificate of Authority* number here \_\_\_\_\_
- F.** Purchases of the following used or consumed in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale (mark an **X** in one or more boxes):
  - fuel  gas  electricity
  - refrigeration  steam
  - gas, electric, refrigeration, or steam service
 Enter *Certificate of Authority* number here \_\_\_\_\_
- G.** Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (mark an **X** in one or more boxes):
  - fuel  gas  electricity
  - refrigeration  steam
  - gas, electric, refrigeration, or steam service
 Enter *Certificate of Authority* number here \_\_\_\_\_

**Purchases described in item G are exempt from all state and local sales and use taxes when delivered or used outside New York City, but subject to New York City local sales and use tax when delivered or used in New York City.**

**Note: This certificate is not valid unless the purchaser completes the certification on page 2.**

**Part 2 – Services exempt from tax (exempt from all state and local sales and use taxes)**

Enter *Certificate of Authority* number here (if applicable) \_\_\_\_\_

- H.** Installing, repairing, maintaining, or servicing qualifying property listed in Part 1, items A through D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es):  
**A**       **B**       **C**       **D**
- I.** Producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es):      **B**       **D**
- J.** Removal of waste material from a facility regulated by the Department of Environmental Conservation (DEC) as either a transfer station or as a construction and demolition debris processing facility.

**Part 3 – Other exemptions**

**A *Certificate of Authority* is not required when claiming the exemptions described below. However, if you have a *Certificate of Authority*, enter the number here** \_\_\_\_\_

- K.** Tangible personal property used in research and development.
- L.** Purchases of the following used in research and development (mark an **X** in one or more boxes):  
 gas       electricity  
 refrigeration       steam  
 gas, electric, refrigeration, or steam service
- M.** Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.
- N.** Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. **Enter** your inspection station license number here  
\_\_\_\_\_
- O.** Commercial vessels (including certain property and services).
- P.** Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.
- Q.** Commercial fishing vessels (including certain property).
- R.** Pollution control equipment.
- S.** Tangible personal property (including lubricants) used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.  
**Purchases described in item T are subject to New York City local sales tax.**
- T.** Machinery and equipment used directly and predominantly in loading, unloading, and handling cargo at a qualified marine terminal facility in New York City.
- U.** Other — Describe exempt use and identify the section of the Tax Law covering this exemption (*see instructions*).

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

|                                                                                   |               |
|-----------------------------------------------------------------------------------|---------------|
| Type or print name and title of owner, partner, or authorized person of purchaser |               |
| Signature of owner, partner, or authorized person of purchaser                    | Date prepared |

## Instructions

### To the purchaser

If you have a valid *Certificate of Authority*, you may use Form ST-121 to purchase, rent, or lease tangible personal property or services exempt from tax to the extent indicated in these instructions. Complete all required entries on the form and give it to the seller.

You may use Form ST-121 as a blanket certificate covering the first and subsequent purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice (excluding utility bills) based on this blanket certificate must show your name, address, and *Certificate of Authority* identification number.

If you make further purchases from the seller that do not qualify for the exemption, you must pay the appropriate sales tax at the time of purchase.

As used in this document, the term *predominantly* means that the property or service(s) is used more than 50% of the time directly for the purpose stated in the particular section. The term *exclusively* means that the property or service(s) is used 100% of the time directly for the purpose stated in the particular section. The term *primarily* means that the property or service(s) is used 50% or more of the time directly for the purpose stated in the particular section.

### Part 1 — Exemptions related to production

Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

**A** — You may purchase, exempt from tax, machinery and equipment, including parts, tools, and supplies, used or consumed **directly** and **predominantly** in the production of tangible personal property, gas, electricity, refrigeration, or steam for sale by manufacturing, processing, generating, assembling, refining, mining, or extracting. For more information on these various production exemptions, see Publication 852, *Sales Tax Information for: Manufacturers, Processors, Generators, Assemblers, Refiners, Miners and Extractors, and Other Producers of Goods and Merchandise*.

**B** — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the production (including editing, dubbing, and mixing) of a film for sale regardless of the medium by which the film is conveyed to the purchaser. (For purposes of this exemption, the term *film* means feature films, documentary films, shorts, television films, television commercials, and similar productions.)

**C** — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the receiving, initiating, amplifying, processing, transmitting, retransmitting, switching, or monitoring of switching of telecommunications services for sale, or Internet access services for sale, or any combination of the two services. If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided on page 1.

**D** — You may purchase, exempt from tax, machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters **directly** and **predominantly** in the production (including post-production) of live or recorded programs which are used or consumed by a broadcaster predominantly for the purpose of broadcast over the air by the broadcaster or for transmission through a cable television or direct-broadcast satellite system by the broadcaster. You may also purchase, exempt from tax, machinery, equipment, and other tangible personal property (including parts, tools, and supplies) used or consumed **directly** and **predominantly** in the transmission of live or recorded programs over the air or through a cable television or direct-broadcast satellite system by the broadcaster. Tangible personal property purchased by a broadcaster (lessor) for lease to another person (lessee) for that person's use or consumption directly and predominantly in the production (including post production) of live or recorded programs by the person will be deemed to be used or consumed by the lessor broadcaster for purposes of determining whether the lessor broadcaster has met the direct and predominant use requirement of the exemption described in the above sentence. (For more information concerning this exemption, see TSB-M-00(6)S, *Summary of the 2000 Sales and Compensating Use Tax Budget Legislation*.)

**E** — You may purchase, exempt from tax, gas or electricity or gas or electric service used or consumed **directly** and **exclusively** to provide

gas or electric service of whatever nature consisting of operating a gas pipeline, a gas distribution line, or an electric transmission or distribution line or to ensure the necessary working pressure in an underground gas storage facility.

**F** — You may purchase, exempt from tax, fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale, by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose. For example, electricity purchased solely to light a factory must be purchased tax paid, but electricity used for both an exempt purpose and a taxable purpose may be purchased exempt from tax. However, you must report the tax due on the electricity used for the taxable purpose on your sales and use tax return as a purchase subject to tax.

**G** — You may purchase, exempt from tax (except for the local tax imposed on sales and uses in New York City), fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of gas, electricity, refrigeration, and steam for sale by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose.

### Part 2 — Services exempt from tax

**H** — You may purchase the services of installing, repairing, maintaining, and servicing qualifying property listed in Part 1, items A through D, exempt from tax.

**I** — You may purchase the services of producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D, exempt from tax.

**J** — If you are a facility regulated by the DEC as either a transfer station or construction and demolition debris processing facility, you may purchase the service of waste removal exempt from tax, provided that the waste is not generated by your facility. Under the DEC regulations, a *transfer station* is defined generally as a solid waste management facility other than a recyclables handling and recovery facility, used oil facility, or a construction and demolition debris processing facility, where solid waste is received for the purpose of subsequent transfer to another solid waste management facility for further processing, treating, transfer, or disposal. A *construction and demolition debris processing facility* is a processing facility that receives and processes construction and demolition debris by any means.

### Part 3 — Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described in Part 3 on page 2. However, if you have a *Certificate of Authority*, enter the number in the space provided on page 2.

**K** — Tangible personal property used or consumed **directly** and **predominantly** in research and development in the experimental or laboratory sense is exempt from tax.

**L** — Gas, electricity, refrigeration, and steam, and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in research and development in the experimental or laboratory sense may be purchased exempt from tax.

*Research and development* does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or research in connection with literary, historical, or similar projects.

**M** — Vendors may purchase, exempt from tax, cartons, containers, and other wrapping and packaging materials and supplies and components thereof used to package tangible personal property for sale if the property is actually transferred by the vendor to the purchaser of the property.

**N** — Enhanced emissions inspection equipment certified by the DEC for use in testing and inspecting motor vehicles as part of the enhanced emissions inspection and maintenance program required by the Federal Clean Air Act and the New York State Clean Air Compliance Act may be purchased without payment of tax. To qualify for the exemption, the equipment must be purchased and used by an official inspection station which is licensed by the Department of Motor Vehicles and authorized to conduct enhanced emissions inspections. (For more

information about enhanced emissions inspection equipment, see TSB-M-97(8)S, *Enhanced Emissions Inspection Equipment*.)

**O** — Commercial vessels, including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs, and the services of installing, maintaining, servicing, or repairing these vessels or property, may be purchased exempt from tax. To qualify for the exemption, the commercial vessel must be **primarily** engaged in interstate or foreign commerce. The exemption does **not** apply to property purchased for or used in the original equipping of a new ship, or to the services of installing this property in the equipping of a new ship. (For the definition of commercial vessels and other information concerning this exemption, see TSB-M-96(14)S, *Tax Law Defines Commercial Vessels and Commercial Aircraft*.)

**P** — Commercial aircraft and machinery or equipment to be installed on this aircraft, property used for maintenance or repair of this aircraft, and flight simulators purchased by commercial airlines may be purchased exempt from tax. To qualify for the exemption, the commercial aircraft must be **primarily** engaged in intrastate, interstate, or foreign commerce. (For the definition of commercial aircraft and other information concerning this exemption, see TSB-M-96(14)S.)

**Q** — Commercial fishing vessels used **directly** and **predominantly** in the harvesting of fish for sale (other than sport fishing vessels), including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs may be purchased exempt from tax. (For the definition of commercial fishing vessels and other information concerning this exemption, see TSB-M-85(17)S, *1985 Legislation - Chapter 799 Sales Tax Exemption for Commercial Fishing Vessels*.)

**R** — If not otherwise exempt, machinery and equipment used **directly** and **predominantly** in the control, prevention, or abatement of pollution or contaminants from manufacturing or industrial facilities may be purchased exempt from tax.

**S** — Tangible personal property purchased and used in the services of maintenance, service, repair or installation performed on any aircraft, where such property is purchased by the person providing such services and it becomes a physical component part of the aircraft or is a lubricant applied to the aircraft, is exempt from tax.

**T** — Machinery and equipment used at qualified marine terminal facilities located in New York City. The machinery and equipment must be used directly and predominantly in loading, unloading, and handling cargo at marine terminal facilities located in New York City which handled more than 350,000 twenty foot equivalent units (TEUs) in 2003. For purposes of this exemption, the term *TEU* means a unit of volume equivalent to the volume of a twenty-foot container. This exemption does **not** apply to the local tax in New York City.

**U** — Use this line to claim exemption from all sales and use taxes on qualified tangible personal property or services not otherwise specified in this certificate. Describe the exempt use of the tangible personal property or service being purchased, and identify the applicable section of the Tax Law under which you claim exemption.

If you are purchasing motor fuel or diesel motor fuel eligible to be taxed on a cents-per-gallon basis, write **Tax Law section 1111(m) qualified fuel taxed using the cents-per-gallon method** in the space provided. See TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*, for additional information.

Line access services purchased by an Internet Service Provider (ISP) and used for transmission between the ISP point of presence and the public Internet for the purpose of connecting the ISP's customers to the Internet are purchases of interstate or international telephony and thus are not subject to sales tax. If you are an ISP purchasing line access services to use in this manner, write **telecommunications services used by an ISP to provide Internet access originating with the ISP point of presence (Tax Law section 1105 (b)(1))** in the space provided. See TSB-M-07(2)S, *Sales Tax Treatment of Telecommunications Services Purchased By an Internet Service Provider*, for additional information.

Certain military decorations, including ribbons, medals, mini-medals, and lapel pins, are exempt from sales tax when sold to an active member or a veteran of the United States military. If you are purchasing tax-exempt military decorations, write **military decoration – Tax Law section 1115 (a)(11-a)** in the space provided. The Tax Law provides

that you must also show the vendor your military identification or other documentation (such as discharge papers) as proof of current military service or veteran status. However, the vendor is not required to retain a copy of this proof.

### To the seller

The purchaser must give you Form ST-121 with all entries completed no later than 90 days after delivery of the property, or the sale will be deemed to have been taxable at the time of the transaction. If you receive the certificate after the 90-day period, both you and the purchaser assume the burden of proving the sale was exempt, and additional substantiation may be required.

In addition, if you fail to collect tax as a result of accepting an improperly completed exemption certificate, you become personally liable for the tax plus any penalty and interest charges due, unless the certificate is corrected within a reasonable period of time or you otherwise prove that the transaction was not subject to tax. You must keep any exemption certificate you receive for at least three years after the due date of the last return to which it relates, or the date the return is filed, if later. You must also maintain a method of associating an exempt sale made to a particular customer with the exemption certificate you have on file for that customer.

If the *Blanket certificate* box is marked on page 1, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. However, each subsequent sales slip or purchase invoice based on this blanket certificate must show the purchaser's name and address. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or you have knowledge that the certificate is false or was fraudulently presented, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

### Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)



**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



# Farmer's and Commercial Horse Boarding Operator's Exemption Certificate

|                                                                                            |       |          |                             |       |          |
|--------------------------------------------------------------------------------------------|-------|----------|-----------------------------|-------|----------|
| Name of seller                                                                             |       |          | Name of purchaser           |       |          |
| Address (number and street)                                                                |       |          | Address (number and street) |       |          |
| City, town, or village                                                                     | State | ZIP code | City, town, or village      | State | ZIP code |
| Commercial horse boarding operator – provide <i>Certificate of Authority</i> number: _____ |       |          |                             |       |          |

Mark an **X** in the applicable box:  Single-purchase certificate  Blanket certificate

**You cannot use this form to purchase motor fuel (gasoline) or diesel motor fuel exempt from tax (see Note below).**

I certify that the purchase(s) is (are) exempt from payment of sales and use taxes on the property or service(s) indicated below. The property or service(s) will be used or consumed in farm production or in a commercial horse boarding operation, or in both, in the exempt manner indicated below. Mark an **X** in any applicable boxes.

- A.** The tangible personal property, whether or not incorporated in a building or structure, will be used or consumed predominantly (more than 50%) either in the production for sale of tangible personal property by farming or in a commercial horse boarding operation, or in both. This includes farming equipment as well as building materials that will be used to erect, install, repair, maintain, or service a building or structure used predominantly either in farm production or in a commercial horse boarding operation, or both.
- B.** The service consists of installing, repairing, maintaining, or servicing exempt tangible personal property used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.
- C.** The service consists of repairing, maintaining, or servicing a building, structure, or other real property used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.
- D.** The motor vehicle will be used predominantly either in farm production or in a commercial horse boarding operation, or in both.
- E.** The gas (including propane in containers of 100 pounds or more), electricity, refrigeration, or steam, or the gas, electric, refrigeration, or steam service, will be used or consumed either in farm production or in a commercial horse boarding operation, or in both.
- F.** The drugs or medicine will be used by a person (including a veterinarian performing veterinary services) on livestock or poultry used in farm production. **Note:** This box is valid only for purchases on or after June 1, 2018 (see instructions).

**Note:** To purchase motor fuel (gasoline) or diesel motor fuel exempt from tax:

- Use Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*, for certain purchases of diesel motor fuel.
- Use Form FT-420, *Refund Application for Farmers Purchasing Motor Fuel*, to claim a refund of the motor fuel excise tax, the petroleum business tax, and the state and local sales tax on certain purchases.
- Use Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*, to claim a refund of sales tax on certain purchases.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

|                                                                                    |      |
|------------------------------------------------------------------------------------|------|
| Signature of purchaser or purchaser's representative (give title and relationship) | Date |
| Type or print the name, title, and relationship that appears in the signature box  | / /  |

**This certificate is not valid unless all entries have been completed by the purchaser.**

## Instructions

### New

Box F – Effective June 1, 2018, mark an **X** in this box for purchases of drugs or medicine that will be used by a person (including a veterinarian performing veterinary services) on livestock or poultry used in farm production. Box F is **not** valid for purchases of drugs or medicine made before June 1, 2018, and the purchaser must use Form AU-11, *Application for Credit or Refund of Sales and Use Tax*, to request a refund or credit of any sales taxes paid for such purchases. For more information, see [TSB-M-18\(1\)S](#), *Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*.

### Definitions

*Farm production* means the production of tangible personal property for sale by farming. *Farming* includes agriculture, horticulture, viniculture, viticulture, aquaculture, silviculture, or floriculture; stock, dairy, poultry, fruit, vegetable, fur bearing animal, graping, truck, and tree farming; ranching; operating nurseries, greenhouses, vineyard trellises, or other similar structures used primarily for the raising of agricultural, horticultural, vinicultural, viticultural, silvicultural, or floricultural commodities; operating orchards; raising, growing, and harvesting crops, livestock, and livestock products; and raising, growing, and harvesting woodland products, including but not limited to timber, logs, lumber, pulpwood, posts, and firewood. Administrative activities that are predominantly related to farm production are considered to be activities of farm production. Farm production begins with the preparation of the soil or other growing medium and, in the case of animals, from the beginning of the life cycle. Production ceases when the product is ready for sale in its natural state; for farm products that will be converted into other products, farm production ceases when the normal development of the farm product has reached a stage where it will be processed or converted into a related product.

*Predominantly* means more than 50%, measured, for example, by hours of usage or by miles traveled.

*Commercial horse boarding operation* means an agricultural enterprise of at least **seven** acres and boarding at least 10 horses, regardless of ownership, that receives \$10,000 or more in gross receipts annually from fees generated either through the boarding of horses or through the production for sale of crops, livestock, and livestock products, or through both such boarding and such production. **Under no circumstances shall this include an operation whose primary on-site function is horse racing.**

### Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- a penalty equal to 100% of the tax due;
- a \$50 penalty for each fraudulent exemption certificate issued;
- criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

### To the seller

When making purchases that qualify for exemption from sales and use tax, the purchaser must provide you with this exemption certificate with all entries completed to establish the right to the exemption.

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

Failure to collect sales or use tax, as a result of accepting an improperly completed exemption certificate or receiving the certificate more than 90 days after the sale, will make you personally liable for the tax plus any penalty and interest charges due.

If the blanket certificate box is marked, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

You must maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the purchaser. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

|                                             |                                           |
|---------------------------------------------|-------------------------------------------|
| Sales Tax Information Center:               | 518-485-2889                              |
| To order forms and publications:            | 518-457-5431                              |
| Text Telephone (TTY) or TDD equipment users | Dial 7-1-1 for the New York Relay Service |





# Exemption Certificate for Tractors, Trailers, Semitrailers, or Omnibuses

This certificate may be used only to make tax exempt purchases of the qualifying vehicles, property, and services listed.

**To purchasers and sellers:** Read all instructions carefully before issuing or accepting this certificate.

**To the seller:** You must collect the tax on a sale of taxable property or services unless the purchaser gives you a properly completed exemption document not later than 90 days after delivery of the property sold or service rendered. In addition, you must keep the certificate for at least three years as explained in the instructions.

|                             |       |          |                             |       |          |
|-----------------------------|-------|----------|-----------------------------|-------|----------|
| Name of seller              |       |          | Name of purchaser           |       |          |
| Address (number and street) |       |          | Address (number and street) |       |          |
| City                        | State | ZIP code | City                        | State | ZIP code |

- Blanket certificate       Single-purchase certificate

**Enter all applicable identification numbers**

|                                                                    |                                                                          |
|--------------------------------------------------------------------|--------------------------------------------------------------------------|
| Sales tax vendor identification number (for registered vendors)    | U.S. Department of Transportation number (for movers of household goods) |
| Highway use tax identification number (for highway use tax filers) | NYS DOT case number (for omnibus owners; see instructions)               |

**This purchase or lease is exempt from sales and use tax for the following reason(s)** (mark an X in all applicable boxes):

For tractors, trailers, or semitrailers (see Definitions on back):

- a qualifying tractor, trailer, or semitrailer
- tangible personal property for installation on qualifying tractors, trailers, or semitrailers, for their equipping, maintenance, or repair
- installation, maintenance, or repair services performed on qualifying tractors, trailers, or semitrailers, or performed on tangible personal property installed on these vehicles

For omnibuses (see Definitions on back):

- a qualifying omnibus
- parts, equipment, and lubricants used in operating a qualifying omnibus
- installation, maintenance, or repair services performed on a qualifying omnibus, or performed on parts, equipment, or lubricants used in the operation of the qualifying omnibus

**This certificate may not be used to purchase the following:**

- Nonqualifying vehicles or omnibuses
- Motor fuel or diesel motor fuel
- Services for, or property to be installed on, nonqualifying vehicles
- Equipment not installed as part of a qualifying tractor, trailer, or semitrailer (such as hand tools, road flares, and road reflectors) unless sold as part of the original equipment
- Shop equipment (service jacks, tire changers, parts washers, battery chargers, and truck and tractor washers)

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document, and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under the New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to the vendor as agent for the Tax Department for the purposes of Tax Law section 1838, and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenders. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

|                                                                              |      |
|------------------------------------------------------------------------------|------|
| Type or print name and title of owner, partner, officer of corporation, etc. |      |
| Signature of owner, partner, officer of corporation, etc.                    | Date |

**Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due.**

## Instructions

### Blanket certificate or single-purchase certificate

If you file a blanket certificate with the seller, it will cover your first purchase and any additional purchases of the same general type of property or service. Each sales slip or purchase invoice based on a blanket certificate must show your name and address and identification number as listed on the front of this certificate.

A single-purchase certificate is good only for the purchase being made at the time the certificate is presented.

### Identification numbers

**Omnibus owners** — Enter your NYS DOT case number as shown on your certificate or permit issued by the New York State Department of Transportation.

### To the purchaser

If you are a registered sales tax vendor you may use this certificate to purchase property tax exempt even if, at the time of purchase, you do not know whether the property will be used on a qualifying vehicle. However, tax must be paid on any property purchased exempt which is then used in a taxable manner.

If you are not a registered sales tax vendor, you may purchase property tax exempt only when you know at the time of purchase that the property is going to be used on a qualifying vehicle.

### To the seller

Only qualifying vehicles, property, and services described on the front of this certificate may be sold exempt from sales tax by use of this certificate.

You must get a properly completed exemption certificate from the purchaser no later than 90 days after delivery of the property or service, or the sale will be deemed a taxable sale.

When a certificate is received after the 90 days, both the seller and purchaser are subject to the burden of proving that the sale was exempt. In that instance, additional substantiation may be required.

### Definitions

*Qualifying tractor, trailer, or semitrailer* is a vehicle being used in combination where the gross vehicle weight of the combination exceeds 26,000 pounds.

*Tractor* is a motor vehicle designed and used as the power unit in combination with a semitrailer or trailer, or two trailers in tandem. Any such motor vehicle shall not carry cargo, but a tractor and semitrailer engaged in the transportation of automobiles may transport motor vehicles on part of the power unit.

*Trailer* is any vehicle not propelled by its own power, drawn on the public highways by a motor vehicle (as defined in Section 125 of the Vehicle and Traffic Law), excluding motorcycle side cars, vehicles being towed by a nonrigid support, and vehicles designed and primarily used for other purposes that are occasionally drawn by such a motor vehicle.

*Semitrailer* is any trailer designed so that, when operated, the forward end of its body or chassis rests upon the body or chassis of the towing vehicle.

*Gross Vehicle Weight* is the unloaded weight of the vehicle plus the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly, or other device to be used in combination with the vehicle, plus the weight of the maximum load that may be carried or drawn by the vehicle, excluding the weight of any driver or helper.

*Unloaded weight* is the actual weight of the vehicle, including all equipment necessary for the vehicle to function as a vehicle, necessary for the safety of the vehicle, permanently attached to the vehicle, used exclusively for protecting the load carried by the vehicle, or used exclusively for loading or unloading of the vehicle.

*Qualifying omnibus* is a motor vehicle weighing at least 26,000 pounds and measuring at least 40 feet in length, used to transport persons for hire by an omnibus carrier operating with a certificate or permit issued by the New York State Department of Transportation, or by an appropriate agency of the United States.

**Note:** An omnibus used by an omnibus carrier engaged in local transit service that does not meet the definition of a qualifying omnibus above is not eligible for this exemption. The carrier may not use Form ST-121.1 to make exempt purchases relating to the non-qualifying vehicle. However, the Tax Law does provide for a refund or credit of taxes paid for certain vehicles, property, services, and fuel used by buses providing local transit service. To apply for this refund or credit, use Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*. Qualifying omnibus carriers may file Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*, to obtain a refund of tax paid on fuels used while engaged in local transit service.

### Privacy notification

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**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.