

ARKANSAS: The customer, as indicated by their signature on the reverse, certifies that he/she is engaged in the business of farming and the farm machinery and equipment purchased will be used exclusively and directly in the agricultural production of food or fiber as a business. The reverse signed is aware that any false representation made by them in an attempt to purchase farm machinery and equipment from Arkansas Sales Tax is a misdemeanor.

GEORGIA: The reverse signed hereby certifies that all tangible personal property purchased or leased after the reverse indicated date will be purchased or leased for the purpose indicated below, unless otherwise specified on a particular order, and that the purchases are used as a part of a pursuit engaged in for profit. This certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)

**-FARM MACHINERY AND EQUIPMENT-**

- ☐ 1. Rubber-tired farm tractors and attachments which will be used exclusively in tilling, planting, cultivating or harvesting farm crops for sale. Such crops will be planted and harvested within a twelve-month period. O.C.G.A. § 48-8-3(29)(I)
- ☐ 2. Machinery and/or equipment which will be used on the farm directly in the production of poultry or eggs for sale. O.C.G.A. § 48-8-3(29)(A)
- ☐ 3. Machinery and/or equipment which will be used on the farm directly in the production, processing or storage of fluid milk for sale. O.C.G.A. § 48-8-3(29)(C)
- ☐ 4. Machinery and/or equipment which will be used on the farm directly in the production of livestock for sale. O.C.G.A. § 48-8-3(29)(D)
- ☐ 5. Machinery and/or equipment which will be used on the farm directly in harvesting farm crops grown and used on the farm as food for poultry or livestock by a producer falling under the categories 2, 3, or 4 above. O.C.G.A. § 48-8-3(29)(E)
- ☐ 6. Machinery and/or equipment which will be used in the hatching and breeding of poultry and livestock for sale. O.C.G.A. § 48-8-3(29)(B)
- ☐ 7. Machinery and/or equipment which will be used in tilling the soil or in animal husbandry. O.C.G.A. § 48-8-3(29)(F),(G) & (H)
- ☐ 8. Machinery and/or equipment which will be used exclusively for irrigation of farm crops grown for sale including, but not limited to fruit, vegetable and nut crops. O.C.G.A. § 48-8-3(26)
- ☐ 9. Pecan sprayers, pecan shakers and/or other equipment used in harvesting pecans. O.C.G.A. § 48-8-3(29)(J)
- ☐ 10. Equipment which will be used on the farm exclusively in processing onions. O.C.G.A. § 48-8-3(29)(I)

**-TIMBER EQUIPMENT AND RELATED ATTACHMENTS-**

- ☐ 11. Off-road equipment and related attachments which will be used exclusively in the site preparation, planting, cultivation, or harvesting of timber. This shall include all off-road equipment and related attachments used in every forestry procedure starting with the felling of a tree from the ground until and including the point at which the tree or its parts in any form has been loaded in the field in or on a truck or other vehicle for transport to the place of use. O.C.G.A. § 48-8-3(29)(I)

**-LIVESTOCK, SEED, FERTILIZER, FEED, PACKAGING, ETC.-**

- ☐ 12. Cattle, hogs, sheep, horses, poultry, and bees when sold for breeding purposes. O.C.G.A. § 48-8-3(28)
- ☐ 13. Seed, seedlings, fertilizers, insecticides, fungicides, rodenticides, herbicides, defoliants, soil fumigants, plant growth regulating chemicals, desiccants (including shavings and sawdust from wood, peanut hulls, fuller's earth, straw and hay) and food for livestock, fish or poultry when used either directly in tilling the soil or in animal, fish or poultry husbandry; and/or, nonreturnable materials used for packing farm products for shipment or sale. O.C.G.A. § 48-8-3(25) & (35) (A) (iii)

**-FUELS USED IN POULTRY STRUCTURES & ELECTRICITY USED IN IRRIGATION OF FARM CROPS-**

- ☐ 14. The sale of electricity for the operation of an irrigation system which is used on a farm exclusively for irrigation of farm crops when separately metered. O.C.G.A. § 48-8-3(64)
- ☐ 15. Liquefied petroleum gas or other fuel used in a structure in which broilers, pullets, or other poultry are raised when separately metered. O.C.G.A. § 48-8-3(49)

ILLINOIS: The reverse signed hereby certifies that the property purchased will be used primarily in production agriculture or in State or Federal agriculture programs. Any farm chemicals purchased as exempt are such pursuant to Section 130.1955.

KENTUCKY: The reverse signed hereby certifies that they are a farmer regularly engaged in the occupation of: (farmer must initial appropriate line(s))

- \_\_\_\_\_ tilling and cultivating the soil for the production of crops;
- \_\_\_\_\_ raising and feeding livestock or poultry the products of which ordinarily constitute food for human consumption; or
- \_\_\_\_\_ raising and feeding llamas, alpacas, ratites, buffalo, or aquatic organisms.

The reverse signed also certifies that the tangible personal property purchased as indicated below will be used for the exempt purpose(s) provided for under KRS 139.480.

Farmer must INITIAL appropriate line(s).

- \_\_\_\_\_ Baling twine and wire
- \_\_\_\_\_ Farm chemicals
- \_\_\_\_\_ Farm machinery, attachments and repair/replacement parts therefor
- \_\_\_\_\_ Farm work stock
- \_\_\_\_\_ Feed and feed additives
- \_\_\_\_\_ Gasoline, special fuels, natural gas or liquefied petroleum gas
- \_\_\_\_\_ Livestock or poultry the products of which ordinarily constitute food for human consumption
- \_\_\_\_\_ Ratites, llamas, alpacas, buffalo, or aquatic organisms
- \_\_\_\_\_ Machinery, equipment, attachments and repair/replacement parts therefor to be incorporated into an existing on-farm grain/soybean facility and poultry, livestock, ratite, llama, alpaca, or aquaculture facilities\*
- \_\_\_\_\_ Seed or fertilizer
- \_\_\_\_\_ Materials to be incorporated into the renovation or repair of an existing on-farm grain/soybean facilities and poultry, livestock, ratite, llama, alpaca, or aquaculture facility.
- \_\_\_\_\_ Water used in the production of crops as a business or in the raising of livestock/poultry, ratites, llamas, alpacas, buffalo, aquatic organisms and dairy cattle.

SEE REVERSE SIDE

SEE REVERSE SIDE

Signature

Date

MICHIGAN: The reverse signed hereby certifies that all items, except as indicated, are purchased for use or consumption in connection with the production of horticultural or agricultural products as a business enterprise, and agrees to reimburse the seller the sales tax if used or consumed otherwise. Unlawful use of this certificate subjects persons to the penalties of the sales tax act.

NORTH DAKOTA, SOUTH DAKOTA: The purchases made herein are subject to the reduced rate of sales tax and are not exempt from such tax.

NEBRASKA: The reverse signed certifies the intended use of the items purchased renders it exempt under Reg. 1-060, 1-061 or 1-063.

**TEXAS CERTIFICATION OF EXEMPTION**

Purchaser's name \_\_\_\_\_ SEE REVERSE SIDE

Street Address \_\_\_\_\_ SEE REVERSE SIDE

City, state, zip code \_\_\_\_\_ SEE REVERSE SIDE

I claim an exemption from payment of sales and use taxes for the purchase of taxable items described below or on the attached order or invoice:

Description of items (or an attached order or invoice) to be purchased: \_\_\_\_\_ SEE REVERSE SIDE

I claim this exemption for the following reason:

SEE REVERSE SIDE

I understand that I will be liable for payment of sales tax which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act, Municipal Sales and Use Tax Act, Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Tax Act, County Health Services Sales and Use Tax and the Texas Health and Safety Code: Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125, 000 or less. Liability for the tax will be determined by the price paid for the taxable items purchased or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items which I know, at the time of purchase, will be used in a manner other than that expressed in this certificate.

Seller: \_\_\_\_\_ SEE REVERSE SIDE

Street address: \_\_\_\_\_ SEE REVERSE SIDE

City, state, zip code: \_\_\_\_\_ SEE REVERSE SIDE

Purchaser's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Title: \_\_\_\_\_ SEE REVERSE SIDE

This certificate does not require a number to be valid.

Sales and use tax exemption numbers or tax exempt numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

Effective Date: September 10, 1991

Rule 3.287

**NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE NEW YORK STATE AND LOCAL SALES AND USE TAX**

**FARMER'S EXEMPTION CERTIFICATE**

To purchasers and sellers: To be completed by the farmer, given to and retained by the seller. To have a valid certificate, all entries must be completed.

Read all instructions carefully before completing or accepting this certificate.

To sellers: You may not accept this certificate as the basis for selling exempt from tax the property or services listed below. Tax must be collected on such sales.

This certificate may not be used to claim exemption for the following:

1. utilities, fuel oil, motor fuel or diesel fuel; 2. labor charges in connection with repair, maintenance of or service to real property; 3. tangible personal property incorporated into a building, structure, site foundation or other capital improvements to real property (excluding grape trellises and the remaining portions of a silo); 4. motor vehicles; or 5. property listed as taxable.

Name of seller \_\_\_\_\_ SEE REVERSE SIDE

Street address \_\_\_\_\_ SEE REVERSE SIDE

City \_\_\_\_\_ SEE REVERSE SIDE State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Check applicable box: ☒ Single Purchase Certificate ☐ Blanket Certificate

I, the reverse signed hereby certify that I am exempt from payment of the sales and use tax on tangible personal property purchased from you because the property is to be used for an exempt purpose and that certain services are also exempt when performed on an exempt property. (Check applicable box or boxes.)

☐ (a) Tangible personal property, except property incorporated into a building or structure, for use or consumption directly and predominately in the production of tangible personal property for sale by farming, including stock, dairy, poultry, fruit, fur bearing animal, and truck farming. The term farming also includes ranching, operating nurseries, greenhouses or other similar structures used primarily for the raising of agricultural, horticultural or floricultural commodities, and operating orchards or vineyards.

☐ (b) Tangible personal property for use in erecting, adding to, altering or improving a silo used in farming to make and store silage on a farm, provided such tangible personal property is to become an integral component part of such silo. (This exemption does not apply to tangible personal property used in constructing a silo foundation.)

☐ (c) Posts and wire for use in constructing or maintaining vineyard trellises used in growing grapes for sale.

☐ (d) Services of installing, repairing, maintaining and servicing exempt tangible personal property. (This exemption is provided for both state and local sales and use tax with the exception of the tax imposed by or for New York City.)

These statements are made with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under section 1817(m) of the New York State Tax Law and section 210.45 of the penal law punishable by a fine of not more than \$1,000, or imprisonment for not more than a year or both.

Signature of farmer or farmer's representative (state title and relationship) \_\_\_\_\_ SEE REVERSE SIDE Date \_\_\_\_\_

Seller: The tax exemption for farmers is limited to the purchases of (1) tangible personal property used directly and predominantly in the production phase of farming and (2) the services described in (d) related to that property. Purchases for use in administration, storage or marketing or purchases of tangible personal property used indirectly in farming would not qualify. (See Publication 844, Sales Tax Information for Farmers, for a complete explanation of the tax treatment of farmers purchases and sales.)

For your protection, a farmer must give you this certificate not later than 90 days after delivery of the property sold or services rendered. If you have not received this certificate within 90 days of the date of sale, the sale will be deemed to have been taxable at the time the transaction took place and the burden of proving it was not, shall be upon both you and the purchaser.

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

Purchaser: You must pay tax on utilities (telephone, telegraph, electricity or gas service) heating oil, motor fuel and diesel motor fuel at the time of purchase and claim a refund for any exempt use. (If you are purchasing diesel motor fuel for exclusive consumption in farm machinery used to produce tangible personal property for sale, you may use Form FT-1004, Farmers Exemption Certificate for Purchases of Diesel Motor Fuel to purchase that fuel exempt.)

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