



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

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

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

- Check all applicable boxes: Farmer Commercial horse boarding operator – provide
Certificate of Authority number: _____
- 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 I am exempt from payment of sales and use taxes on the property or services indicated below. The property or service will be used in farm production or in a commercial horse boarding operation, or in both, in the exempt manner indicated below. (Check applicable box or boxes.)

- (a) The tangible personal property will be used predominantly either in farm production or in a commercial horse boarding operation, or in both, whether or not incorporated in a building or structure. This includes 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 in both.
- (b) The service consists of installing, repairing, maintaining, or servicing exempt tangible personal property used predominantly either in farm production or in a commercial horse boarding operation, or in both. (Note: These services are still subject to the New York City local sales and use taxes.)
- (c) The service consists of repairing, maintaining, or servicing a building, structure, or other real property used 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 fuel (not including motor fuel or diesel motor fuel), 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 either in farm production or in a commercial horse boarding operation, or in both.

Note: You cannot use this form to purchase motor fuel (gasoline) or diesel motor fuel exempt from tax. Use Form FT-1004, *Certificate for Purchases of 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 Automotive Fuels*, to claim a refund of sales tax on certain purchases.

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

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