



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

Name of seller <b>V.S. Virkler &amp; Son</b>	Name of purchaser
Address (number and street) <b>P.O. Box 1669</b>	Address (number and street)
City <b>Lowville</b> State <b>NY</b> ZIP code <b>13367</b>	City State ZIP code

Mark an X in 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 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 applicable box(es).)

- ☐ A. The tangible personal property will be used or consumed 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 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 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 or consumed 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 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 that appears in the signature box	

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