



# Exemption Certificate for Purchases Relating to Guide, Hearing and Service Dogs

This certificate is not valid until all entries have been completed (*see instructions*).

Type or print.

Name of seller			Name of person with disability		
Address ( <i>number and street</i> )			Address ( <i>number and street</i> )		
City	State	ZIP code	City	State	ZIP code

Mark an **X** in the applicable box:

Single-purchase certificate

Blanket certificate

This certificate may be used to make a purchase of a guide, hearing, or service dog, or products and services necessary for the dog's care, exempt from sales and use tax if the person has a disability and such dog is trained to perform tasks for such persons with respect to such disability.

**Exempt purchases** (mark an **X** in all boxes that apply)

- A.** A guide dog, hearing dog, or service dog.
- B.** Tangible personal property (items used to feed, water, and care for the guide, hearing, or service dog).
- C.** Services to maintain and care for the dog.

If you are not the person with a disability, in addition to signing this certificate, you must print your name below and state your relationship to the person with a disability (for example, family member, volunteer, shopping service, etc.) on whose behalf these purchases are being made.

Name ( <i>print</i> )	Relationship
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**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 the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

Type or print the name of the purchaser	Signature of purchaser	Date prepared
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## To the purchaser

This form may be used to claim exemption from sales tax on purchases of guide dogs, hearing dogs, or service dogs, and related products and services, made by a person with a disability or a person who has a dependent with a disability. It must be completed in the name of the person with a disability on whose behalf the purchase is being made. Qualifying purchases made by others shopping for or on behalf of a person with a disability also qualify for exemption. When the purchaser is not the person with a disability, the purchaser must indicate his or her relationship (for example, family member, volunteer, or shopping service, etc.) to the person with the disability on whose behalf the purchase is being made.

This exemption includes purchases of property or services necessary for the purchase of a guide, hearing, or service dog, or products and services necessary for the dog's care. See *Examples of exempt purchases for guide, hearing, and service dogs* for a partial listing of qualifying purchases. Also see Tax Bulletin ST-245 (TB-ST-245), *Exemptions Relating to Guide, Hearing, and Service Dogs*, and TSB-M-95(10)S, *Guide, Hearing and Service Dogs*, for more information.

Enter all information requested on page 1 of this form.

Mark an **X** in either the *Single-purchase certificate* or *Blanket certificate* box. A blanket certificate covers the original purchase and subsequent purchases of the same general type of property or service. If you do not check the *Blanket certificate* box, the document will be considered a single-purchase certificate.

If you are making the purchase on behalf of the person with a disability, print your name and your relationship to the person with the disability.

Type or print your name, sign this certificate, and enter the date you are issuing this exemption certificate.

## To the seller

As a registered New York State vendor, you may accept an exemption certificate and 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 seller's possession within 90 days of the transaction; and
- properly completed.

An exemption 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 receive 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) of 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 on 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.

## 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.

## Examples of exempt purchases for guide, hearing, and service dogs

- Backpacks specifically designed for domestic dogs
- Beds, linen, blankets, etc. specifically designed for use by a domestic dog
- Boarding services
- Dental care products specifically designed for use on domestic dogs
- Dental care services for domestic dogs
- Deodorant sprays specifically designed for use on a domestic dog
- De-worming products designed for domestic dogs
- Dog collars
- Dog food, including dog biscuits and dog treats
- Dog leashes (work leashes, exercise leashes, etc.)
- Dog harnesses (such as a pulling harness used by a service dog to pull a wheelchair)
- Dog shampoos
- Dog waste disposal supplies and equipment (for example, pooper-scoopers)
- Ear care products and services for domestic dogs
- First aid kits designed for the treatment and care of domestic dogs
- Flea or tick collars, powders, sprays, and shampoos
- Grooming brushes, combs, rakes, etc.
- Grooming and clipping services
- Heartworm treatment (preventive and medicinal)
- Nail clippers designed for use on domestic dogs
- Pharmaceutical supplies (for example, non-prescription ear treatments, antibiotics, anti-bacterial ointments, etc.) specifically designed for use on domestic dogs
- Travel cages, crates, and other carriers specifically designed for use in transporting domestic dogs
- Vitamin supplements designed for domestic dogs
- Water and food dishes designed for use by a domestic dog

## Need help?



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

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



**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

## 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.