



Certificate of Tax Exemption for a Qualified Indian Nation or Tribe on Purchases of Motor Fuel and Diesel Motor Fuel

FT-939
(4/11)

To be completed by the nation or tribe and given to the seller, who must keep it for at least three years as explained in the instructions on the back page of this form.

This certificate may be used only by a qualified Indian nation or tribe purchasing products for official nation or tribal government use or consumption and is **not valid for purchases for resale** or for **purchases made and delivered off a qualified reservation**. It is acceptable as proof of exemption from state taxes on purchases of any or all of the products checked below, provided that **all** required criteria are met, all required entries are completed, and a photocopy of the nation's or tribe's Form ST-119, *Exempt Organization Certificate*, is attached. The copy of Form ST-119 must remain with this certificate.

Mark an X in any applicable boxes: ☐ Motor fuel

☐ Diesel motor fuel (including heating oil)

Part I — To be completed by nation or tribe (authorized representative)

Name of nation or tribe (please print or type)		
Street address		
City	State	ZIP code

I, the undersigned, hereby certify that the nation or tribe named above is buying the products for official use and not for resale, and that the nation or tribe holds a valid Form ST-119, number EX - _____, a copy of which is attached.

Signature of authorized representative of nation or tribe	Title	Date
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Part II — To be completed by vendor

Name of vendor (please print or type)		
Street address		
City	State	ZIP code

I, the vendor, hereby certify that the motor fuel or diesel motor fuel was sold in compliance with the terms of this certificate to the above-named Indian nation or tribe and was delivered directly to that nation or tribe on a qualified reservation.

Signature of vendor	Date
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By accepting this certificate, you are authorized to sell to the above-named Indian nation or tribe motor fuel or diesel motor fuel free of state taxes. This certificate, when properly completed, is your evidence that the purchaser is exempt from payment of the state taxes otherwise due on a retail sale.

Failure to comply with the requirements outlined in this certificate may subject you to liability for tax and the imposition of civil and criminal sanctions including penalty assessment, loss of product, and the suspension or revocation of any license or registration.

Instructions

To qualify for exemption from state taxes, the Indian nation or tribe must:

- have a valid Form ST-119, *Exempt Organization Certificate*, issued by the New York State Department of Taxation and Finance; **and**
- purchase the products for nation or tribal government use and **not** for resale; **and**
- take delivery of the products on one of the qualified reservations.

This certificate may be used **only** when the nation or tribe is the direct purchaser and payer of record. Any bill, invoice, or receipt given by the vendor must show the nation or tribe as the purchaser. Payment must be from the funds of the nation or tribe.

This certificate may not be used by officers, employees, or members of the nation or tribe to exempt their individual purchases from New York State taxes. See Form DTF-801, *Certificate of Individual Indian Exemption for Certain Property or Services Delivered on a Reservation*, for information on exempting individual purchases from New York State taxes.

Definitions

Motor fuel is gasoline, benzol, or other product suitable for use in the operation of a motor vehicle engine, except for kerosene and crude oil, unless the kerosene or crude oil is compounded or mixed with any other product or products that results in a mixture suitable for use in the operation of any motor vehicle engine.

Diesel motor fuel is kerosene, crude oil, fuel oil, and other middle distillate and also motor fuel suitable for use in the operation of a diesel engine. It does not include that special grade of diesel product not suitable as a fuel used in the operation of a motor vehicle engine specifically designated No. 4 diesel fuel or No. 5 or No. 6 oil. (See Notice N-89-63 for further definition of No. 4 diesel fuel.)

Enhanced diesel product includes diesel fuel, No. 1 diesel fuel, and enhanced No. 2 fuel oil (the blended product that results from the mixing of No. 2 fuel oil with kerosene or cetane improver so as to make fuel oil more suitable to operate in a motor vehicle diesel engine).

Qualified Indian reservations

- Allegany
- Cattaraugus
- Oil Spring
- Oneida
- Onondaga
- Poospatuck
- St. Regis Mohawk (Akwesasne)
- Shinnecock
- Tonawanda
- Tuscarora

Qualified Indian nations or tribes

- Cayuga Indian Nation of New York
- Oneida Indian Nation of New York
- Onondaga Nation of Indians
- Poospatuck or Unkechaug Nation
- St. Regis Mohawk
- Seneca Nation of Indians
- Shinnecock Tribe
- Tonawanda Band of Senecas
- Tuscarora Nation of Indians

Use of this certificate

This certificate is not valid for purchases made for resale or for purchases made and delivered off a qualified reservation.

It may be used to purchase motor fuel or diesel motor fuel (including heating oil) free of state taxes only when purchased from a registered dealer operating a retail business on a qualified reservation or a registered distributor who delivers to the nation or tribe's own facilities located on its qualified reservation. Under no circumstances, however, may it be used to purchase fuel delivered to a retail service station.

This certificate must be properly completed by an authorized representative of the nation or tribe and given to each supplier at the time of the initial purchase from that supplier.

Suppliers

A separate certificate is not necessary for subsequent purchases from the same supplier provided that the registered dealers located on the reservation indicate the following information on the log of tax-exempt sales they are required to maintain:

- date the product is sold;
- name and address of the nation or tribe;
- reservation where product is delivered to the nation or tribe;
- type and quantity of product sold;
- total sales price; **and**
- any other pertinent information that would substantiate the exempt sale.

Once issued, the certificate is considered part of each order given to the vendor and remains in force until revoked by the qualified nation or tribe or the Tax Department.

The vendor must certify that the sale was made on a qualified reservation. The vendor must also keep this exemption certificate for at least three years after the due date of the last return to which it relates or the date the return was filed, if later. Every vendor accepting this certificate must maintain a method of associating sales made to the qualified nation or tribe with the certificate on file. Vendors must also comply with all other record keeping requirements, as the books and records of the seller are subject to audit by the Tax Department.

Credit for state taxes

Suppliers may take credit for these exempt sales on their respective tax returns.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Telephone assistance

Miscellaneous Tax Information Center: (518) 457-5735

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



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.