



Department of Taxation and Finance

Waste Tire Management and Recycling Fee Exempt Purchase Certificate

MT-171
(9/25)

To be completed by the purchaser and given to the seller.

Purchaser's EIN (if applicable)

Name of seller (print or type)	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code

A Mark an **X** in the applicable box: Single-purchase certificate ☐ Blanket certificate ☐The purchase is exempt from the waste tire management and recycling fee because (mark an **X** in the applicable box):

- 1** the purchase is for resale. ☐
- 2** the purchase is for new tires that will be installed for use on, or as part of, one of the following:
- Electrically driven mobility-assistance devices operated or driven by persons with a disability ☐
 - Go-carts: small motorized devices with four wheels created for off-road use that cannot be registered as either a motor vehicle or an all-terrain vehicle (ATV) ☐
 - Golf carts ☐
 - Go-peds: devices, like a skateboard or scooter, that have a motor and a handle for a standing rider ☐
 - Mini-bikes: small motorized devices with two wheels created for off-road use that do not qualify as limited-use motorcycles, motorcycles, or ATVs ☐
 - Motor-assisted bicycles: bicycles that have a small motor and do not qualify for registration as limited-use motorcycles, motorcycles, or ATVs ☐
 - Vehicles that run only on rails or tracks ☐
 - Aircrafts ☐
 - Equipment excluded from the definition of **trailer** under Vehicle and Traffic Law, § 156 (such as, a welder mounted on a chassis, or an air compressor mounted on wheels) ☐
- 3** the purchase is for use on, or as part of, a vehicle for the United States or New York State government entity (including its agencies and instrumentalities), the United Nations, or certain other exempt organizations. See instructions. ☐

Certification: I certify that these 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 the waste tire management and recycling fee does 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, § 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.

Type or print the name and title of the authorized person of purchaser	
Signature of the authorized person of purchaser	Date prepared

Substantial penalties will result from misuse of this certificate.

Instructions

General information

The waste tire management and recycling fee applies to new tires sold for use on nearly all self-propelled or towed vehicles that could be registered for any reason (see line 2 for a list of the types of vehicle tires that are exempt). The fee also applies to new tires sold with a new or used vehicle, including spare tires, whether they are full-size or for emergency use only.

The fee does not apply to recapped tires, used tires, or tires purchased for resale.

Use of the certificate

This certificate may be used to claim exemption from the waste tire management and recycling fee on new tires purchased:

- by a dealer of used vehicles for installation on a vehicle that will be sold by the dealer;
 - by a dealer of new vehicles for installation on a new vehicle prior to delivery to a customer;
- Note:** New tires purchased for installation on short-term leased vehicles or rental vehicles are **not** exempt.
- that will be installed for use on, or as part of, certain types of vehicles (see line 2 for a list of the types of vehicle tires that are exempt); **or**
 - for use on, or as part of, a vehicle for:
 - the United States, its agencies and instrumentalities;
 - New York State, its agencies, instrumentalities, and political subdivisions;
 - the United Nations or any international organization of which the United States is a member and such organization is the purchaser;
 - limited dividend housing companies exempt under the Private Housing Finance Law, § 93(1);
 - nonprofit property and casualty insurance companies exempt under Insurance Law, Article 67;
 - nonprofit medical expense indemnity corporations and hospital service corporations organized under Insurance Law, Article 43;
 - Job Corps centers organized under Public Law 99-496; **or**
 - Indian nations or tribes residing in New York State.

Misuse of this certificate

Misuse of this exemption certificate may result in sanctions, in addition to the payment of any tax, and penalty 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;
- a possible jail sentence; **and**
- revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. For more information, see TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*.

Purchaser

If you are purchasing new tires for:

- either resale (line 1) or installation on certain types of vehicles (line 2), you must complete this form and give it to the seller at the time of purchase;
- a governmental entity (line 3), you must complete this form and give it to the seller at the time of purchase, with a governmental purchase order or other appropriate documentation; **or**

- certain exempt organizations (line 3), you must certify that your organization is exempt from this fee.

Seller

The purchaser must provide you with this exemption certificate, or other documentation that the sale was exempt at the time of purchase.

The exemption certificate is accepted in good faith when you have no knowledge it is false or is fraudulently given, and you use reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the tires, you and the purchaser are responsible for proving the sale was exempt.

You must keep the invoice (or other source document) for an exempt sale with the exemption certificate that was received from the purchaser for at least three years after the later of the due date of the sales tax return, or the date the return was filed.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at **www.tax.ny.gov**

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

Telephone assistance

Sales Tax Information Center:	518-485-2889
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service