



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

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 page 2 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 marked 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

## Part 1 – To be completed by nation or tribe (authorized representative)

Name of nation or tribe <i>(print or type)</i>	Employer identification number (EIN)
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
---	-------	------

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I understand that the vendor is required to collect such applicable taxes from me unless I properly furnish this certificate to the vendor and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this document.

## Part 2 – To be completed by vendor

Name of vendor <i>(print or type)</i>	
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
---------------------	------

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

### General information

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 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* means gasoline, benzol, reformulated blendstock for oxygenate blending, conventional blendstock for oxygenate blending, E85, fuel grade ethanol that meets the ASTM International active standards specifications D4806 or D4814 or other product which is suitable for use in operation of a motor vehicle engine.

*Diesel motor fuel* means No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type. It does not include any product specifically designated No. 4 diesel fuel.

### Qualified Indian reservations

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

### Qualified Indian nations or tribes

- Cayuga Nation
- Oneida Nation of New York
- Onondaga Nation
- Poospatuck or Unkechauge Nation
- Saint Regis Mohawk Tribe
- Seneca Nation of Indians
- Shinnecock Indian Nation
- Tonawanda Band of Seneca
- Tuscarora Nation

### 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 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:

- registered distributors making tax-exempt sales indicate the nation's or tribe's name, address, and the exempt organization number from Form ST-119 on each sales slip or billing invoice issued; **and**
- 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 Department of Taxation and Finance.

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 Department of Taxation and Finance.

### Need help?



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

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

### Telephone assistance

Miscellaneous Tax Information Center:	518-457-5735
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