



Certificate of Indian Exemption for Certain Property or Services Delivered on a Reservation

Do not use this certificate to purchase property or services for resale.

For this certificate to be valid, you must satisfy **all** requirements listed in the instructions.

To be completed by purchaser and given to and retained by vendor.

Read the instructions on the back of this form carefully before making entries below.

Part 1: To be completed by purchaser

Name of purchaser <i>(please type or print)</i>		
Street address		
City	State	ZIP code

I, the purchaser, hereby certify that I am:

- an enrolled member or a tribally chartered corporation of the exempt _____ Indian nation or tribe;
- purchasing and taking delivery on the _____ reservation; and
- not making this purchase for resale.

I am claiming exemption from sales tax and excise taxes (where applicable) on the following purchase made on the reservation named above *(mark an X in all applicable boxes)*:

- ☐ tangible personal property (but not cigarettes)
- ☐ services to tangible personal property or real property performed or delivered on the reservation
- ☐ motor fuel
- ☐ diesel motor fuel (including heating oil)

Signature of purchaser	Date
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Part 2: To be completed by vendor

Name of vendor <i>(please type or print)</i>	Sales tax vendor identification number	
Street address		
City	State	ZIP code

Certification: I, the vendor, hereby certify that the items or services purchased with this certificate have been or will be delivered by me or my agent to the above-named purchaser **on the qualified reservation** indicated above where the purchaser is a resident.

Signature of vendor	Date
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Accepting this certificate authorizes you to sell tangible personal property (but not cigarettes), motor fuel, diesel motor fuel (including heating oil), and services to tangible personal property or real property to the above-named qualified Indian or to a tribally chartered corporation, exempt from state taxes otherwise due on a retail sale.

If you do not comply with the requirements outlined in this certificate, your purchases may be subject to sales tax and you may be subject to civil and criminal penalties, which may include penalty assessment and the suspension or revocation of any license or registration.

General information

To claim an exemption from sales tax for certain property or services delivered on a qualified reservation, the purchaser of the property or services must properly complete Part 1 of this certificate, then give the certificate to each vendor at the time of the first purchase from that vendor. For the certificate to be properly completed, the purchaser must enter all required information before the certificate is presented to the vendor for the vendor's certification. A separate certificate is not necessary for each additional purchase from that vendor, provided the conditions below are met at the time of each subsequent purchase.

Instructions for purchasers

You may complete this exemption certificate only if you are an enrolled member or a tribally chartered corporation of one of the exempt nations or tribes listed below who:

- is the direct purchaser and payer of record;
- is purchasing tangible personal property (but not cigarettes), motor fuel, diesel motor fuel (including heating oil), or services to tangible personal property or real property;
- is purchasing such property or services for personal use and **not for resale**; and
- is taking delivery of the property or service on a qualified reservation for the nation or tribe listed below.

A *tribally chartered corporation* is a corporation chartered under the laws of the reservation upon which it sits and is made up of enrolled members of the same exempt Indian nation or tribe.

Exceptions for motor vehicle purchases

If the vehicle registration confirms the following, the purchaser (qualified Indian or corporation) may take possession of the motor vehicle anywhere in New York State without paying sales tax:

- the qualified Indian is an enrolled member of one of the exempt Indian nations or tribes, and resides on a qualified reservation, or
- the tribally chartered corporation has a place of business located on a qualified reservation of one of the exempt Indian nations or tribes.

Except for certain motor vehicles, there is no exemption for goods or services delivered off the qualified reservation. See *Exceptions for motor vehicle purchases* above for details.

This certificate is valid only for qualified reservations and exempt Indian nations.

Note: If the qualifying Indian or tribally chartered corporation is purchasing the vehicle at a private sale (not from a sales tax vendor) and is registering the vehicle at a New York State Department of Motor Vehicle (DMV) office, use Form DTF-803, *Claim for Sales and Use Tax Exemption – Title/Registration* to claim exemption from sales tax on the purchase.

Instructions for vendors

You must collect the appropriate state taxes on the receipts from sales to a qualified Indian or tribally chartered corporation unless the qualified Indian or tribally chartered corporation gives you a properly completed exemption certificate. If you are making sales to a qualified Indian or a tribally chartered corporation, you may accept this certificate as proof of exemption from sales tax if:

- the conditions listed in *Instructions for purchasers* are met;
- the purchaser gives you a properly completed Form DTF-801;

- you deliver the property or service (with the exception of a motor vehicle) on the reservation, regardless of where it was purchased;
- you complete Part 2 of this certificate to attest to the delivery.

Note: As a vendor, you **cannot accept** this certificate for cigarettes.

You must keep this certificate for whichever date is later: at least three years after the due date of the last return to which the certificate relates, or the date when that return was filed. You must maintain a method of associating your sales to exempt purchasers with the certificates on file and comply with all other recordkeeping requirements. Books and records are subject to audit by the Department of Taxation and Finance.

Exempt 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

Qualified reservations

Qualified reservations are lands held by any of the *Exempt Indian nations or tribes* listed above that are either located within the reservation of that Indian nation or tribe in the state, or lands within the state over which an exempt Indian nation or tribe listed above exercises governmental power and that are held by the Indian nation or tribe subject to restrictions by the United States against alienation or in trust by the United States for the benefit of that Indian nation or tribe. Any of the lands described in this section that may be sold and replaced with other land in accordance with an Indian nation's or tribe's land claims settlement agreement with the state of New York are subject to restriction by the United States against alienation.

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

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