

TAXABLE STATUS OF SALES TO INDIANS

This memorandum sets forth the policy of the Department of Taxation and Finance with respect to the taxability of sales made to Indians on reservations.

In general, Indians who are members of one of the exempt nations or tribes listed on page 2 of this memorandum and who reside on one of the qualified reservations also listed on page 2 may make tax free purchases when delivery takes place on the reservation on which they reside. The Indian must, however, maintain a permanent place of abode on the reservation in order to claim the exemption.

Sales made by any vendor located on a qualified reservation to any persons other than described above, will be subject to tax.

Since the sales and use tax is both a transaction and a destination tax, the site where title or possession of the property is transferred will control the tax incident and the tax rate, if any tax is due. Therefore, if an Indian makes a purchase and delivery is made at any point in New York State other than the reservation where he resides, the transaction will be subject to tax. The purchase of a motor vehicle, however, by a member of one of the exempt tribes listed on page 2 who also resides on one of the reservations listed on page 2, will not be subject to tax despite the taking of physical possession of the vehicle at a point other than the reservation of residence, if the vehicle registration indicates the Indian's residence is on a qualified reservation.

To claim exemption, a Certificate of Sales Tax Exemption for Sales on Reservations to Resident Indians (form TP-156.9) must be properly completed and given to each vendor at the time of the first purchase from that vendor. A separate certificate is not necessary for each subsequent purchase, provided the aforementioned conditions are met and the Indian's name and address appear on the sales slip or billing invoice. This certificate is for use by individual Indians, not by tribes or nations. Any Indian nation, tribe or organization which seeks exempt status under section 1116(a) of the Tax Law must apply to the Department of Taxation and Finance for certification. Upon receipt of such certification, tax free purchases may be made by properly issuing form ST-119.1 (Exempt Organization Certification) to a vendor.

Unless otherwise required by the Tax Commission, vendors should retain records to substantiate deliveries to reservations for a period of three years, along with other records necessary to verify all transactions.

Attached is a copy of Form TP-156.9. Additional copies can be obtained from any New York State District Tax Office, from the Taxpayer Assistance Bureau, State Campus, Albany, New York 12227, or may be reproduced without permission from the Department of Taxation and Finance.

Exempt Tribes and Nations

Cayuga

Oneida Indian Nation

Onondaga Nation of Indians

Poospatuck

St. Regis Mohawk

Seneca Nation of Indians

Shinnecock

Tonawanda Band of Senecas

Tuscarora Nation of Indians

Qualified Reservations

Allegany Indian Reservation

Cattaraugus Indian Reservation

Oneida Indian Territory

Onondaga Indian Reservation

Poospatuck Indian Reservation

St. Regis Indian Reservation

Shinnecock Indian Reservation

Tonawanda Indian Reservation

Tuscarora Indian Reservation

New York State and Local Sales and Use Tax

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

**To vendor and purchaser:**  
Read the instructions on the back of this form carefully before making entries below.

**Certificate of Sales Tax Exemption for Sales on Reservations to Resident Indians**

**Part 1 - To be completed by purchaser**

Name of vendor		
Street Address		
City	State	ZIP Code

I, the purchaser, hereby certify that I:

am an enrolled member of the exempt Indian tribe or nation of \_\_\_\_\_

and

maintain a permanent place of abode (residence) on the qualified \_\_\_\_\_  
Reservation.

**The statements herein are made with the knowledge that a willfully false representation is a misdemeanor under Section 1145(b) of the New York State Tax Law and Section 210.45 of the Penal Law punishable by a fine of not more than one thousand dollars or imprisonment for not more than one year, or both.**

Signature of purchaser	Date	
Name of purchaser (Please print)		
Street Address		
City	State	ZIP Code

**Part II - To be completed by Vendor**

I, the vendor, hereby certify that the item(s) or service(s) 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.

Signature of vendor

Date

### Instructions for Purchaser

This exemption certificate, TP-156.9, may only be used by an Indian who is the direct purchaser and payer of record and who meets **all three** of the requirements listed below. He must:

- a) be an enrolled member of one of the exempt tribes or nations listed below, *and*
- b) maintain a permanent place of abode (residence) on any one of the qualified reservations listed below, *and*
- c) take delivery of the purchased item(s) or service(s) on his reservation of residence.

**Exception:** The purchase of a motor vehicle by an Indian who meets requirements a) and b) above will not be subject to tax despite the taking of physical possession of the vehicle at a point other than the reservation of residence if the vehicle registration indicates that the Indian's residence is on a qualified reservation.

To claim exemption, Part I of this Certificate (Form TP-156.9) must be properly completed and given to each vendor at the time of the first purchase from that vendor. (A properly completed certificate is one on which all information required to be entered by the purchaser has been completed before the certificate is presented to the vendor for his certification.) A separate certificate is not necessary for each additional purchase, provided the above conditions are met and the Indian's name and address appear on the sales slip or billing invoice.

### Instructions for Vendor

A vendor, whether located on or off a qualified reservation as listed below, must collect the tax on a sale of taxable property or services unless he attests to proper delivery in Part II of the certificate, TP-156.9, completed and given to him by the purchaser. Requirements for the collection of tax on sales made by a vendor located on a qualified reservation listed below, whether the vendor is an Indian or non-Indian, are no different than those sales by vendors located off a reservation.

To validate this certificate, the vendor must sign the statement on page 1 certifying that the item(s) or service(s) purchased have been or will be delivered by this vendor or his agent to the Indian member listed as the purchaser, at his listed residence on the qualified reservation.

The vendor must keep this certificate and other records necessary to verify all transactions for at least 3 years after the date of the last exempt sale for which the certificate was used.

### Exempt Tribes or Nations

Cayuga	Seneca Nation of Indians
Oneida Indian Nation	Shinnecock
Onondaga Nation of Indians	Tonawanda Band of Senecas
Poospatuck	Tuscarora Nation of Indians
St. Regis Mohawk	

### Qualified Reservations

Allegany Indian Reservation	St. Regis Indian Reservation
Cattaraugus Indian Reservation	Shinnecock Indian Reservation
Oneida Indian Territory	Tonawanda Indian Reservation
Onondaga Indian Reservation	Tuscarora Indian Reservation
Poospatuck Indian Reservation	

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