



Exemption Certificate for Tractors, Trailers, Semitrailers, or Omnibuses

To purchasers and sellers:
Read **all** instructions carefully
before issuing or accepting
this certificate.

This certificate may be used only to make
tax exempt purchases of the qualifying
vehicles, property, and services listed.

To seller:

You must collect the tax on a sale of
taxable property or services unless
the purchaser gives you a properly
completed exemption document not
later than 90 days after delivery of
the property sold or service
rendered. In addition, you must keep
the certificate for at least three
years as explained in the
instructions.

Name of vendor			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Blanket certificate Single-purchase certificate

Enter all applicable identification numbers:

Registered sales tax vendors: Enter your vendor ID#	Highway use tax filers: Enter your highway use tax #
Movers of household goods: Enter your NYS or Federal DOT ID#	Omnibus owners: Enter your Certificate of Authority #

This purchase or lease is exempt from sales and use tax for the following reason(s):

(check all applicable boxes)

For tractors, trailers, or semitrailers (see definitions on back):

- a qualifying tractor, trailer, or semitrailer
 tangible personal property for installation on qualifying tractors, trailers, or semitrailers, for their equipping, maintenance, or repair
 installation, maintenance, or repair services performed on qualifying tractors, trailers, or semitrailers, or performed on tangible personal property installed on these vehicles

For omnibuses (see definitions on back):

- a qualifying omnibus
 parts, equipment, and lubricants used in operating a qualifying omnibus
 installation, maintenance, or repair services performed on a qualifying omnibus, or performed on parts or equipment or lubricants used in the operation of the qualifying omnibus

This certificate may not be used to purchase the following:

- Non-qualifying vehicles or omnibuses
- Motor fuel or diesel motor fuel
- Services for, or property to be installed on, non-qualifying vehicles
- Equipment not installed as part of a qualifying tractor, trailer, or semitrailer (such as hand tools, road flares, and road reflectors) unless sold as part of the original equipment
- Shop equipment (service jacks, tire changers, parts washers, battery chargers, and truck and tractor washers)

If you issue a false or fraudulent exemption certificate with intent to evade tax you will be subject to a penalty of 100% of the tax that would otherwise have been due, as well as a penalty of \$50 for each certificate issued. You will also be subject to a fine of up to \$10,000 (\$20,000 for a corporation) and the possible revocation of your sales tax registration. In addition, the tax not paid may be assessed at any time.

I, the undersigned, hereby certify that the above statements are true and complete.

Type or print name and title of owner, partner, officer of corporation, etc.	
Signature of owner, partner, officer of corporation, etc.	Date

Instructions

Blanket certificate or Single-purchase certificate

- If you file a blanket certificate with the seller, it will cover your first purchase and any additional purchases of the same general type of property or service. Each sales slip or purchase invoice based on a blanket certificate must show your name and address and identification number as listed on the front of this certificate.
- A single-purchase certificate is good only for the purchase being made at the time the certificate is presented.

Identification numbers

Enter all applicable identification numbers.

- Registered sales tax vendors: Enter your vendor ID number.
- Highway use tax filers: Enter your highway use tax number.
- Movers of household goods: Enter your New York State or Federal DOT ID number.
- Omnibus owners: Enter your Certificate of Authority number issued by the New York State Commissioner of Transportation or by an appropriate agency of the United States.

To the purchaser

- If you are a registered sales tax vendor you may use this certificate to purchase property tax exempt even if, at the time of purchase, you do not know whether the property will be used on a qualifying vehicle. However, tax must be paid on any property purchased exempt which is then used in a taxable manner.
- If you are not a registered sales tax vendor, you may purchase property tax exempt only when you know at the time of purchase that the property is going to be used on a qualifying vehicle.

To the seller

- Only qualifying vehicles, property, and services described on the front of this certificate may be sold exempt from sales tax by use of this certificate.
- You must get a properly completed exemption certificate from the purchaser no later than 90 days after delivery of the property or service, or the sale will be deemed a taxable sale.
- When a certificate is received after the 90 days, both the seller and purchaser are subject to the burden of proving that the sale was exempt. In that instance, additional substantiation may be required.

Definitions

Qualifying tractor, trailer, or semitrailer: A vehicle being used in combination where the gross vehicle weight of the combination exceeds 26,000 pounds.

Tractor: A motor vehicle designed and used as the power unit in combination with a semitrailer or trailer, or two trailers in tandem. Any such motor vehicle shall not carry cargo, but a tractor and semitrailer engaged in the transportation of automobiles may transport motor vehicles on part of the power unit.

Trailer: Any vehicle not propelled by its own power, drawn on the public highways by a motor vehicle (as defined in Section 125 of the Vehicle and Traffic Law), excluding motorcycle side cars, vehicles being towed by a nonrigid support, and vehicles designed and primarily used for other purposes that are occasionally drawn by such a motor vehicle.

Semitrailer: Any trailer designed so that, when operated, the forward end of its body or chassis rests upon the body or chassis of the towing vehicle.

Gross Vehicle Weight: The unloaded weight of the vehicle plus the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly, or other device to be used in combination with the vehicle, plus the weight of the maximum load that may be carried or drawn by the vehicle, excluding the weight of any driver or helper.

Unloaded weight: The actual weight of the vehicle, including all equipment necessary for the vehicle to function as a vehicle,

necessary for the safety of the vehicle, permanently attached to the vehicle, used exclusively for protecting the load carried by the vehicle, or used exclusively for loading or unloading of the vehicle.

Qualifying omnibus: A motor vehicle weighing at least 26,000 pounds and measuring at least 40 feet in length, used to transport persons for hire by an omnibus carrier operating with a Certificate of Authority issued by the New York State Commissioner of Transportation, or by an appropriate agency of the United States.

Note: An omnibus used by an omnibus carrier engaged in local transit service that does not meet the definition of a qualifying omnibus above is not eligible for this exemption. The carrier may not use Form ST-121.1 to make exempt purchases relating to the non-qualifying vehicle. However, the Tax Law does provide for a refund or credit of taxes paid for certain vehicles, property, services, and fuel used by buses providing local transit service. To apply for this refund or credit, use Form ST-137.1, *Application for Credit or Refund of State and Local Sales and Use Tax Paid on Omnibus Equipment and Supplies Used in Local Transit*. Qualifying omnibus carriers may also file Form ST-137.1 to obtain a refund of tax paid on fuels used while engaged in local transit service.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 18-A, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.