

**Certificate of Indian Exemption for Certain Property or Services Delivered on a Reservation****DTF-801**
(8/13)**This certificate may not be used to purchase property or services for resale.****All requirements listed on the back must be met for this certificate to be valid.**

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(s) made on the reservation named above *(mark an X in the applicable box(es))*:

- ☐ tangible personal property (but not cigarettes; use box(es) below for motor fuel or diesel motor fuel)
- ☐ 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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By accepting this certificate you are authorized 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 Indian or to a tribally chartered corporation exempt from 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 for purchasers

This exemption certificate may only be used by 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, heating oil, or services;
- 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.

Except for motor vehicles as described below, there is no exemption for products, goods, or services delivered off the reservation.

If the vehicle registration confirms that:

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

the Indian or corporation may take possession of the motor vehicle anywhere in New York State without paying sales tax.

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.

Use of this certificate

To claim exemption, Part 1 of this certificate must be properly completed by the purchaser and given to each vendor at the time of the first purchase from that vendor. A *properly completed certificate* is one on which the purchaser has entered 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 above conditions are met at the time of each subsequent purchase.

Instructions for vendors

All vendors must collect the appropriate state taxes on the receipts from sales to an Indian or tribally chartered corporation unless the Indian or tribally chartered corporation gives the vendor a properly completed exemption certificate. Vendors making sales to an Indian or a tribally chartered corporation may accept this certificate as proof of exemption from sales tax if:

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

- the vendor delivers the property or service (with the exception of a motor vehicle) on the reservation, regardless of where purchased and attests to that delivery by completing Part 2 of this certificate.

Note: Vendors **cannot accept** this certificate for cigarettes.

Vendors must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when that return was filed, if later. Every vendor accepting an exemption certificate must maintain a method of associating sales made to exempt purchasers with the certificates on file. Every vendor must also comply with all other record keeping requirements. Books and records are subject to audit by the Department of Taxation and Finance.

Qualified reservations

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

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

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at **www.tax.ny.gov**
(for information, forms, and online services)



Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082