

Certificate of Individual Indian Exemption from State Taxes on Property or Services Delivered on a Reservation

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.

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.

Part I — 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 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.

Check applicable box(es)

- | | |
|---|--|
| <input type="checkbox"/> cigarettes | <input type="checkbox"/> motor fuel |
| <input type="checkbox"/> tangible personal property | <input type="checkbox"/> diesel motor fuel (including heating oil) |
| <input type="checkbox"/> services to tangible personal property or real property (performed on or delivered to the reservation) | |

Signature of purchaser	Date
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Part II — 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

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.

Signature of vendor	Date
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By accepting this certificate you are authorized to sell cigarettes, motor fuel, diesel motor fuel (including heating oil), tangible personal property and services to tangible personal property or real property to the above-named Indian 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, DTF-801, may only be used by an Indian who:

- is the direct purchaser and payer of record, *and*
- is an enrolled member of one of the exempt nations or tribes listed below, *and*
- is purchasing tangible personal property or services including cigarettes, motor fuel, diesel motor fuel or heating oil, *and*
- is purchasing such items or services for personal use and **not for resale**, *and*
- is taking delivery of the item(s) or service(s) on one of the qualified reservations listed below.

There is no exemption for products, goods or services delivered off the reservation.*

*Exception:

An Indian's purchase of a motor vehicle is subject to sales tax unless the Indian lives on and registers the vehicle on one of the reservations listed below.

If the vehicle registration confirms that the Indian resides on a qualified reservation and the Indian is an enrolled member of one of the exempt nations or tribes listed, the Indian may take possession of the motor vehicle anywhere in New York State without paying sales tax.

Use of this Certificate

To claim exemption, Part I 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.

Indian Businesses

An Indian operating a business on a qualified reservation is required to register for sales tax purposes, and when making purchases for the business, is required to use the exemption

document that is appropriate for the type of exemption being claimed. For example, an Indian must use Form ST-120, *Resale Certificate*, when purchasing items for resale; Form ST-121, *Exempt Use Certificate*, when purchasing production machinery or equipment; and Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel*, when purchasing unenhanced diesel product to be used in production. Form DTF-801 may only be used when making purchases of items for use in the business that would be subject to tax if the purchaser were not an Indian. These would include fuel oil for commercial heating, furniture and fixtures, stationery supplies, etc. (Additional information and publications can be obtained by contacting the Taxpayer Assistance Bureau at the address and phone numbers listed below.

Instructions for Vendors

All vendors must collect the appropriate state taxes on the receipts from sales to an Indian unless the Indian gives the vendor a properly completed exemption document. Vendors making sales to Indians who are purchasing for personal use may accept this certificate as proof of exemption from sales tax if:

- the conditions listed in *Instructions for Purchasers* are met, and
- the purchaser gives them this exemption certificate (DTF-801) properly completed, and
- the vendor delivers the product (with the exception of a motor vehicle) on the reservation, regardless of where purchased and attests to that delivery by completing Part II of this certificate.

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.

Exempt Nations or Tribes

Cayuga	Seneca
Oneida	Shinnecock
Onondaga	Tonawanda Band of Senecas
Poospatuck (Unkechaug)	Tuscarora
St. Regis Mohawk	

Qualified Reservations

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

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., 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., 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