

**Exemption Certificate for Tractors,
Trailers, Semitrailers, or Omnibuses**

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

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

To the 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 seller	Name of purchaser
Address (number and street)	Address (number and street)
City State ZIP code	City State ZIP code

☐ Blanket certificate ☐ Single-purchase certificate

Enter all applicable identification numbers

Sales tax vendor identification number (for registered vendors)	U.S. Department of Transportation number (for movers of household goods)
Highway use tax identification number (for highway use tax filers)	NYS DOT case number (for omnibus owners; see instructions)

This purchase or lease is exempt from sales and use tax for the following reason(s) (mark an **X** in 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, equipment, or lubricants used in the operation of the qualifying omnibus

This certificate may not be used to purchase the following:

- Nonqualifying vehicles or omnibuses
- Motor fuel or diesel motor fuel
- Services for, or property to be installed on, nonqualifying 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)

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document, and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under the New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to the vendor as agent for the Tax Department for the purposes of Tax Law section 1838, and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenders. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

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

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due.

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

Omnibus owners — Enter your NYS DOT case number as shown on your certificate or permit issued by the New York State Department of Transportation.

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 is a vehicle being used in combination where the gross vehicle weight of the combination exceeds 26,000 pounds.

Tractor is 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 is 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 is 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 is 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 is 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 is 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 or permit issued by the New York State Department 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 AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*. Qualifying omnibus carriers may file Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*, to obtain a refund of tax paid on fuels used while engaged in local transit service.

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**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Sales Tax Information Center: (518) 485-2889

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



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, call the information center.