



Department of Taxation and Finance

New York State and Local Sales and Use Tax

# Farmer's and Commercial Horse Boarding Operator's Exemption Certificate

# ST-125

(6/18)

Name of seller			Name of purchaser		
Address (number and street)			Address (number and street)		
City, town, or village	State	ZIP code	City, town, or village	State	ZIP code
Commercial horse boarding operator – provide <i>Certificate of Authority</i> number: _____					

Mark an **X** in the applicable box:  Single-purchase certificate  Blanket certificate

**You cannot use this form to purchase motor fuel (gasoline) or diesel motor fuel exempt from tax (see Note below).**

I certify that the purchase(s) is (are) exempt from payment of sales and use taxes on the property or service(s) indicated below. The property or service(s) will be used or consumed in farm production or in a commercial horse boarding operation, or in both, in the exempt manner indicated below. Mark an **X** in any applicable boxes.

- A.** The tangible personal property, whether or not incorporated in a building or structure, will be used or consumed predominantly (more than 50%) either in the production for sale of tangible personal property by farming or in a commercial horse boarding operation, or in both. This includes farming equipment as well as building materials that will be used to erect, install, repair, maintain, or service a building or structure used predominantly either in farm production or in a commercial horse boarding operation, or both.
- B.** The service consists of installing, repairing, maintaining, or servicing exempt tangible personal property used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.
- C.** The service consists of repairing, maintaining, or servicing a building, structure, or other real property used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.
- D.** The motor vehicle will be used predominantly either in farm production or in a commercial horse boarding operation, or in both.
- E.** The gas (including propane in containers of 100 pounds or more), electricity, refrigeration, or steam, or the gas, electric, refrigeration, or steam service, will be used or consumed either in farm production or in a commercial horse boarding operation, or in both.
- F.** The drugs or medicine will be used by a person (including a veterinarian performing veterinary services) on livestock or poultry used in farm production. **Note:** This box is valid only for purchases on or after June 1, 2018 (see instructions).

**Note:** To purchase motor fuel (gasoline) or diesel motor fuel exempt from tax:

- Use Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*, for certain purchases of diesel motor fuel.
- Use Form FT-420, *Refund Application for Farmers Purchasing Motor Fuel*, to claim a refund of the motor fuel excise tax, the petroleum business tax, and the state and local sales tax on certain purchases.
- Use Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*, to claim a refund of sales tax on certain purchases.

**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 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 offenses. 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.

Signature of purchaser or purchaser's representative (give title and relationship)	Date
Type or print the name, title, and relationship that appears in the signature box	/ /

**This certificate is not valid unless all entries have been completed by the purchaser.**

Forms by [www.CertCapture.com](http://www.CertCapture.com)