



# Certificate of Individual Indian Exemption for Certain Property or Services Delivered on a Reservation

# DTF-801

(4/11)

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.

Mark an **X** in the applicable box(es)

- tangible personal property (but not cigarettes, motor fuel or enhanced diesel motor fuel – see instructions)
- 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 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

**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 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 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 (but not cigarettes), motor fuel, diesel motor fuel, heating oil, or services, and
- 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.

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 the Indian is an enrolled member of one of the exempt nations or tribes listed below, 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.

## 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 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 II 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 Indian reservations

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

## Exempt Indian nations or tribes

- Cayuga Indian Nation of New York
- Oneida Indian Nation of New York
- Onondaga Nation of Indians
- Poospatuck or Unkechaug Nation
- St. Regis Mohawk
- Seneca Nation of Indians
- Shinnecock Tribe
- Tonawanda Band of Senecas
- Tuscarora Nation of Indians

## Need help?



**Internet access:** [www.tax.ny.gov](http://www.tax.ny.gov)  
(for information, forms, and publications)



### Telephone assistance

**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): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.