



To be completed by the purchaser and given to the seller

New York State and Local Sales and Use Tax Exempt Use Certificate

Read instructions on back before completing or accepting this form

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
Check one: <input type="checkbox"/> Single-purchase certificate <input type="checkbox"/> Blanket certificate			Purchaser's Certificate of Authority number		

This form cannot be used to purchase motor fuel or diesel motor fuel exempt from sales tax.

The purchase I am making is exempt from state and local sales and use taxes because the property or services will be used for the exempt purpose indicated below. (check the box next to the exemption you are claiming)

Part I — Manufacturing exemptions

- (a) Machinery and equipment, including parts, tools, and supplies, when purchased for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration, or steam for sale; or telephone central office equipment or station apparatus or comparable telegraph equipment used directly and predominantly in receiving at destination or in initiating and switching telephone or telegraph communication, or in receiving, amplifying, processing, transmitting, and re-transmitting telephone or telegraph signals, including parts, tools, and supplies used in connection with such equipment or apparatus.

Paragraph (a) purchases are exempt from all state and local sales and use taxes.

- (b) Purchases of (check one or more boxes):
 fuel gas electricity refrigeration steam
for use or consumption directly and exclusively in the

production of tangible personal property, gas, electricity, refrigeration, or steam for sale.

Paragraph (b) purchases are exempt from all state and local taxes when delivered outside New York City, but subject to New York City local sales and use tax when delivered or used in New York City.

- (c) Installing, repairing, maintaining, or servicing of:
 - machinery or equipment used directly and predominantly in production;
 - telephone or telegraph central office equipment or station apparatus described in paragraph (a) of this part; or
 - parts, tools, or supplies described in paragraph (a) of this part.

Paragraph (c) purchases are exempt from state tax and the New York City local tax, but are subject to all other local sales and use taxes.

Part II — Other exemptions — exempt from all sales and use taxes

- (d) Tangible personal property for use or consumption directly and predominantly in research and development in the experimental or laboratory sense.
- (e) Purchases of (check one or more boxes):
 gas electricity refrigeration steam
for use or consumption directly and exclusively in research and development in the experimental or laboratory sense.
- (f) Cartons, containers, and other wrapping and packaging materials and supplies, for use by a vendor to package tangible personal property for sale, and actually transferred to the purchaser of the property.
- (g) Enhanced emissions inspection equipment certified by the Department of Environmental Conservation used to test and inspect motor vehicles, as part of the enhanced emissions inspection program required by the Federal Clean Air Act of 1990. Enter your inspection station license number: _____

- (h) Alternative fuel vehicle refueling property and the service of installing such property.
- (i) Commercial vessels, including property used by or purchased for the use of such vessels for fuel, provisions, supplies, maintenance, and repairs, and the service of installing, maintaining, servicing, or repairing such vessels or property.
- (j) Commercial aircraft, machinery and equipment to be installed on such aircraft, property used for maintenance or repair of such aircraft, and flight simulators purchased by commercial airlines.
- (k) Commercial fishing vessels (other than sport fishing vessels), including property used by or purchased for the use of such vessels for fuel, provisions, supplies, maintenance, and repairs.
- (l) Other (describe exempt use and identify the section of the Tax Law covering this exemption) _____

Substantial penalties will result from misuse of this certificate (see back of this form).

Signature of owner, partner, officer of purchasing corporation, etc.	Print name and title	Date
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