

FARM EXEMPTION CERTIFICATE

**IMPORTANT**  
See Reverse Side for  
Additional Information



This certificate may not be issued for purchases of tangible personal property (materials, machinery and equipment) which will be incorporated into the construction, repair or renovation of on-farm facilities exempt under the provision of KRS 139.480. Revenue Form 51A159, On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment, must be used for such purchases.

\_\_\_\_\_  
Name of Farmer (Print)

\_\_\_\_\_  
Farm Location

\_\_\_\_\_  
Driver's License Number

\_\_\_\_\_  
State

\_\_\_\_\_  
Name of Seller (Print)

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Seller's Address

I hereby certify that I am a farmer regularly engaged in the occupation of : **(farmer must check appropriate line(s))**

- \_\_\_\_\_ tilling and cultivating the soil for the production of crops;
- \_\_\_\_\_ raising and feeding livestock or poultry the products of which ordinarily constitute food for human consumption; or
- \_\_\_\_\_ raising and feeding llamas, alpacas, ratites, buffalo, aquatic organisms or cervids.

I also certify that I have read and understand the information contained on the reverse side of this certificate and that the tangible personal property that I shall purchase as indicated below will be used for the exempt purpose(s) provided for under KRS 139.480.

**Farmer must CHECK appropriate line(s).**

- \_\_\_\_\_ Baling twine and wire
- \_\_\_\_\_ Farm chemicals
- \_\_\_\_\_ Farm machinery, attachments and repair/replacement parts therefor
- \_\_\_\_\_ Farm work stock
- \_\_\_\_\_ Feed and feed additives
- \_\_\_\_\_ Gasoline, special fuels, natural gas or liquefied petroleum gas
- \_\_\_\_\_ Livestock or poultry the products of which ordinarily constitute food for human consumption
- \_\_\_\_\_ Ratites, llamas, alpacas, buffalo, aquatic organisms, or cervids
- \_\_\_\_\_ Seed or fertilizer
- \_\_\_\_\_ Embryos and semen used in the reproduction of livestock
- \_\_\_\_\_ Water used in the production of crops as a business or in the raising of livestock/poultry, ratites, llamas, alpacas, buffalo, aquatic organisms, dairy cattle and cervids.

**Blanket Certificate: The use of this certificate by the purchaser constitutes the issuance of a blanket certificate and will remain valid until the purchaser notifies the seller in writing that it is no longer valid.**

I, the purchaser, understand that if the property described above is used in a nonexempt manner, I am liable for the payment of sales tax as provided in KRS 139.490, as if I were the retailer making a retail sale of the property at the time of such use and the cost to me shall be deemed the gross receipts from such retail sale. I will immediately remit to the Department of Revenue, Frankfort, Kentucky 40620, the required tax measured by the purchase price of the property. I also understand that the department shall hold the purchaser liable for the remittance of the tax and may apply any penalties as provided in KRS 139.990.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

\_\_\_\_\_  
Farmers Name

\_\_\_\_\_  
Date

**Caution:** Sellers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the provisions of KRS 139.270. A seller of tangible personal property shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.