



This form is to be used when claiming the reduced 1.5% rate for farmers purchasing ATVs or UTVs to be used for agricultural purposes

Seller: _____ Sales Tax Number: _____
 Trade Name: _____ City, State, Zip: _____
 Purchaser: _____ Purchaser FEIN or SSN: _____
 Street: _____ City, State, Zip: _____
 Purchaser Phone: () _____ Invoice #: _____
 Date Sold: _____

PURCHASER'S OATH

I hereby certify that I am a farmer growing agricultural products on a commercial scale for market.
 I hereby certify that the ATVs and or UTVs listed below and purchased at the reduced 1.5% rate of sales tax will be used directly in the production of poultry, ratite, domesticated fish as defined in Miss. Code Ann. Section 69-7-501, livestock, livestock products, agricultural crops or ornamental plant crops or used for other agricultural use in my farming operation.
 I further certify and agree that if I fail to put the ATVs and or UTVs listed below to the use set out above, I will pay to the Mississippi Department of Revenue the difference between the one and one half percent (1.5%) sales tax I am paying to the vendor and the seven percent (7%) retail sales tax rate, plus a fifty percent (50%) fraud penalty and the applicable rate of interest per month provided in Miss. Code Ann. § 27-65-39, from the date of purchase until this additional tax is paid to the Mississippi Department of Revenue.

YEAR	MAKE	MODEL	SERIAL NUMBER	NET SALES PRICE

Purchaser Signature: _____

The original copy is to be submitted to the DOR with the sales tax return and a copy should be maintained for the Seller's records. If filing sales tax returns electronically, copies should be mailed to Office of Business Taxes, P.O. Box 1033, Jackson, MS 39215.