



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 or loggers purchasing ATVs or UTVs to be used in their logging operations.

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 professional logger or 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 logging, pulpwood operations, tree farming or 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.