

NEVADA DEPARTMENT OF TAXATION

AFFIDAVIT OF PURCHASER OF FARM MACHINERY AND EQUIPMENT

I, _____
Purchaser

swear and affirm, under penalty of perjury that the following is true and correct:

1. I make this affidavit in support of any applicable tax-exempt purchases of farm machinery or equipment from:

(Retailer)

said farm machinery or equipment is to be employed more than incidentally for agricultural purposes.

2. I understand that “farm machinery and equipment” means:

a farm tractor (a motor vehicle designed and used primarily for drawing an implement of husbandry); implement of husbandry (a vehicle that is designed, adapted or used for agricultural purposes including, without limitation, a plow, machine for mowing, hay baler, combine, piece of equipment used to stack hay, till, harvest, handle agricultural commodities or apply fertilizers, or other heavy, movable equipment designed, adapted or used for agricultural purposes); piece of equipment used for irrigation; or a part used in the repair and maintenance of farm machinery and equipment.

3. I understand that “farm machinery and equipment” does not include:

machinery or equipment only incidentally employed for agricultural purposes (i.e. machinery or equipment whose direct and primary function is for some other use than agricultural purposes); a vehicle required to be registered pursuant to Chapter 482 of the NRS (Motor Vehicles and Trailers: Licensing, Registration, Sales and Leases) or Chapter 706 of the NRS (Motor Carriers); tools; shop equipment; communication equipment; stationary fencing materials; building materials and supplies used in the construction of farm buildings; household equipment items used for residential purposes such as lawn mowers and snow blowers; or replacement parts used in the repair and maintenance of farm machinery and equipment which are consumed through the regular use of such equipment, such as fuel, oil, cleaning agents and solutions.

4. I understand that “agricultural purposes” include:

raising, harvesting and selling crops, fruit, flowers, timber and other products of the soil; feeding, breeding, management and sale of livestock, poultry, or the produce thereof; operating a feed lot; raising animals or bees; dairying and sale of dairy products; or any other use determined by the Department of Taxation to constitute agricultural purposes.

5. I understand that I am responsible for any applicable tax if any purchases made with the support of this affidavit are not purchases of farm machinery or equipment for agricultural purposes.

Signature of Purchaser

Name of Purchaser

Address

Telephone Number

Date

NOTE: The retailer should retain the original copy of this affidavit.