

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 and equipment to be employed for the agricultural use of real property.

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 the agricultural use of real property (i.e. machinery or equipment whose direct and primary function is for some other use than agricultural use of real property); 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 use of real property" means:

the current employment of real property as a business venture for profit, which business produced a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year by: 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, if the real property used therefore is owned or leased by the operator and is of sufficient size and capacity to produce more than one-half of the feed required during that year for the agricultural pursuit; operating a feed lot consisting of at least 50 head of cattle or an equivalent number of animal units of sheep or hogs, for the production of food; raising forbearing animals or bees; dairying and the sale of dairy products; or any other use determined by the Nevada Department of Taxation to constitute agricultural use if such use is verified by the Department. The term "agricultural use," as used in this paragraph, includes every process and step necessary and incident to the preparation and storage of the products raised on such property for human and animal consumption, or for marketing except actual market locations. The term "current employment," as used in this paragraph, includes: land lying fallow for 1 year as a normal and regular requirement of good agricultural husbandry; land planted in orchards or

other perennials prior to maturity; and land leased or otherwise made available for use by an agricultural association formed pursuant to chapter 547 of the NRS (Agricultural Districts and Associations).

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 the agricultural use of real property.

Signature of Purchaser

Name of Purchaser

Address

Telephone Number

Date

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