



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

*NEW-245*

**AFFADAVIT OF COMMERCIAL FARMER  
PURCHASING FARM TRACTORS  
OR FARM IMPLEMENTS**

This single transaction form is to be used when claiming the reduced 1.5% rate for farmers purchasing farm tractors and farm implements to be used in the production of agricultural products on a commercial scale for market.

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 commercial farmer growing agricultural products on a commercial scale for market.

I hereby certify that the farm tractor and farm implements or repair thereof 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 farm tractor or farm implements 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.