

# Native Americans Tax Guide

Please locate your state for form links and special instructions.

State	Form	Form Link	Special Instructions
Alabama	No Sales/Use Tax	N/A	N/A
Alaska	No Sales/Use Tax	N/A	N/A
Arizona	Form 5000 Transaction Privilege Tax Exemption Certificate	<a href="#">Transaction Privilege Tax Exemption Certificate Form 5000</a>	Please review the instructions and make sure you complete the form in its entirety.
Arkansas	No Sales/Use Tax	N/A	N/A
California	Exemption Certificate Form BOE-146-RES	<a href="#">Exemption Certificate &amp; Statement of Delivery in Indian Country Form BOE-146- RES</a>	Please review the instructions and make sure you complete the form in its entirety.
Colorado	Letterhead Indicating Product is Shipped and Used on the Reservation	See Special Instructions	Order must be shipped to the reservation address.
Connecticut	Cert 127 Exempt Purchases by Mashantucket Pequot or Mohegan Tribe	<a href="#">Cert 127</a>	An enrolled member or an agent of the Mashantucket Pequot Tribe or Mohegan Tribe uses this certificate for purchases or rentals of tangible personal property or purchases of services in Indian country of the tribe.
Delaware	No Sales/Use Tax	N/A	N/A
District of Columbia	No Sales/Use Tax	N/A	N/A
Florida	No Sales/Use Tax	N/A	N/A
Georgia	No Sales/Use Tax	N/A	N/A
Hawaii	No Sales/Use Tax	N/A	N/A

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<b>Idaho</b>	Exemption Certificate ST-101 AND Copy of Identification Card	<a href="#">Exemption Certificate ST-101</a>	Please fax the certificate ALONG with a copy of your identification card to (512) 283-2210, and reference your customer number. Sales to an enrolled Indian tribal member are exempt if the seller delivers the goods on the reservation. The buyer's tribal identification number is required.
<b>Illinois</b>	No Sales/Use Tax	N/A	N/A
<b>Indiana</b>	No Sales/Use Tax	N/A	N/A
<b>Iowa</b>	No Sales/Use Tax	N/A	N/A
<b>Kansas</b>	No Sales/Use Tax	N/A	N/A.
<b>Kentucky</b>	No Sales/Use Tax	N/A	N/A
<b>Louisiana</b>	No Sales/Use Tax	N/A	N/A
<b>Maine</b>	No Sales/Use Tax	N/A	N/A
<b>Maryland</b>	No Sales/Use Tax	N/A	N/A
<b>Massachusetts</b>	No Sales/Use Tax	N/A	N/A
<b>Michigan</b>	Letter of Authorization to use Tribal Cert (State Issued and Comes with Cert Attached)	<a href="#">Exemption Certificate for Federally Recognized Indian Tribes Form 4765</a>  Or <a href="#">Exemption Certificate for Federally Recognized Indian Tribes Form 4766</a>	The MI Department of Treasury will issue qualifying tribes a letter of authorization to use as a tribal exemption certificate. Form 4766 is used by tribes that do not have a tax agreement with Michigan. Form 4765 is used by members of tribes that do not have a tax agreement with Michigan.

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<b>Minnesota</b>	Exemption Letter from MN Department of Revenue or Letterhead/ Certificate Indicating Tribe Purchasing	See Special Instructions	The MN Department of Revenue will issue qualifying tribes a letter exempting them from state sales/use tax. For more information please go to <a href="http://taxes.state.mn.us/sales/Documents/publications%20fact%20sheets%20by%20name%20content%20BAT%201100103.pdf">http://taxes.state.mn.us/sales/Documents/publications fact sheets by name content BAT 11001 03.pdf</a>
<b>Mississippi</b>	Sales to the MS Band of Choctaw Indians, but not to Native Americans individually.	See Special Instructions	<a href="#">Tribal Enrollment Information</a>
<b>Missouri</b>	No Sales/Use Tax	N/A	N/A
<b>Montana</b>	No Sales/Use Tax	N/A	N/A
<b>Nebraska</b>	Exemption Certificate 26	<a href="#">Nebraska Exemption Certificate for Native American Indians Form 26</a>	To set-up your account as tax exempt we must obtain a Form 26 as advised by the NE Department of Revenue.
<b>Nevada</b>	Letterhead Indicating Product is Shipped and Used on the Reservation	See Special Instructions	Please fax the letter to (512) 283-2210, indicating the product is being shipped and used on the reservation. The letter should be on letterhead, signed and dated, remember to reference your customer number.
<b>New Hampshire</b>	No Sales/Use Tax	N/A	N/A
<b>New Jersey</b>	No Sales/Use Tax	N/A	N/A
<b>New Mexico</b>	Letterhead Indicating Product is Shipped and Used on the Reservation	See Special Instructions	Please fax the letter to (512) 283-2210, indicating the product is being shipped and used on the reservation. The letter should be on letterhead, signed and dated, remember to reference your customer number.
<b>New York</b>	Certificate DTF-801 Individual Indian Exemption from State Tax	<a href="#">DTF-801 Form</a>	Please review the instructions and make sure you complete the form in its entirety. Please fax the form to (512) 283-2210, and reference your customer number.

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<b>North Carolina</b>	Only Cherokee Reservation Indians Eligible. Letterhead Stating Product Used on Reservation and Shipped to Reservation	See Special Instructions	Please fax the letter to (512) 283-2210, indicating the product is being shipped and used on the reservation. The letter should be on letterhead, signed and dated, and remember to reference your customer number. It should include the name and address of the bill-to customer and/or organization. According to the NC Department of Revenue, only applies to the Eastern Band of Cherokee Indians.
<b>North Dakota</b>	Letterhead Indicating Product is Shipped and Used on the Reservation	See Special Instructions	Please submit a letter indicating product is being shipped and used on the reservation. The letter should be on letterhead, signed and dated. Please fax the documentation to (512) 283-2210, and reference your customer number.
<b>Ohio</b>	No Sales/Use Tax	N/A	N/A
<b>Oklahoma</b>	Copy of Letter or Card from the OK Tax Commission	<a href="#">Sales Tax Exemption Application Packet</a>	Please go to the link provided to apply for tax exemption in the state of Oklahoma.
<b>Oregon</b>	No Sales/Use Tax	N/A	N/A
<b>Pennsylvania</b>	No Sales/Use Tax	N/A	N/A
<b>Rhode Island</b>	No Sales/Use Tax	N/A	N/A
<b>South Carolina</b>	No Sales/Use Tax	N/A	N/A
<b>South Dakota</b>	SD Certificate of Exemption	<a href="#">Certificate of Exemption</a>	Please fax documentation to (512) 283-2210, and reference your customer number.
<b>Tennessee</b>	No Sales/Use Tax	N/A	N/A
<b>Texas</b>	No Sales/Use Tax	N/A	N/A
<b>Utah</b>	Certificate TC721	<a href="#">TC-721</a>	Please fax documentation to (512) 283-2210, and reference your customer number.
<b>Vermont</b>	No Sales/Use Tax	N/A	N/A
<b>Virginia</b>	No Sales/Use Tax	N/A	N/A

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Washington	Buyer's Retail Sales Tax Exemption Certificate AND Tribal Membership Card	<a href="#">Buyer's Retail Sales Tax Exemption Certificate</a>	Please fax documentation to (512) 283-2210, and reference your customer number.
West Virginia	No Sales/Use Tax	N/A	N/A
Wisconsin	Certificate S211	<a href="#">Form S211</a>	Please fax documentation to (512) 283-2210, and reference your customer number.
Wyoming	Streamline Certificate	<a href="#">Wyoming Certificate of Exemption</a>	N/A