

KENTUCKY SALES AND USE TAX  
EQUINE EXEMPTION CERTIFICATE

To: Fasig-Tipton Company, Inc.  
Auctioneer

I hereby certify that the transfer, assignment or purchase of the following  
described thoroughbred horse, \_\_\_\_\_

Hip Number \_\_\_\_\_

Sale \_\_\_\_\_ Sale Date \_\_\_\_\_

Is exempt from Kentucky Sales and Use Tax as described below:  
Initial claimed exemption

\_\_\_\_\_ The purchase or use of the horse is made for breeding purposes only.

\_\_\_\_\_ The Buyer is a non-resident of Kentucky and the purchased horse  
is less than two years of age and will be shipped out of Kentucky  
immediately after the sale or after training if held temporarily in  
Kentucky for training.

\_\_\_\_\_ The purchased horse is two years old or older, is not being  
purchased for breeding purposes only, and is immediately  
being shipped out of Kentucky to Buyer by licensed interstate  
common carrier engaged by Auctioneer, but at Buyer's risk  
and expense.

\_\_\_\_\_ The horse is being purchased for resale as evidenced by  
execution of the attached Resale Certificate.

Under penalties of perjury, I certify that the information contained herein is  
true and correct as to every material matter.

If the exemption is disallowed for any reason, Buyer shall be responsible  
for any sales tax due, including interest and penalties, and shall indemnify  
Auctioneer herefore.

Dated: \_\_\_\_\_

Name of Buyer \_\_\_\_\_

Authorized Agent \_\_\_\_\_

Buyer's address \_\_\_\_\_

State, Country, Zip \_\_\_\_\_

Buyer's Telephone \_\_\_\_\_

Buyer's Fax \_\_\_\_\_