



This is to certify that \_\_\_\_\_ has to his/her credit with Tioga Downs  
(Claimant – Please Print)  
 the sum of \$ \_\_\_\_\_ for claiming races on \_\_\_\_\_.  
(Claim amount) (Date)

\_\_\_\_\_  
(Authorized Track Official)

\_\_\_\_\_  
Date of Race

\_\_\_\_\_  
Race #

\_\_\_\_\_  
Name of Horse

\_\_\_\_\_  
Claimant's Trainer

\_\_\_\_\_  
Claiming Price

\_\_\_\_\_  
Name of Claimant (1)

\_\_\_\_\_  
Name of Claimant (2)

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Name of Claimant (3)

\_\_\_\_\_  
Name of Claimant (4)

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\*Except for a horse finishing first, equine drug testing of claimed horses is no longer mandatory. Claimants, however, at their own expense and at the time of completing this claim form, can request a test for the above horse being claimed. The cost of this test is \$150.00. Claimant must have sufficient funds on account to cover the cost of the test or provide funds in the amount of \$150.00.

\_\_\_\_\_ Yes, I would like the above horse to be drug tested.

\_\_\_\_\_ No, I decline the above horse to be drug tested.

This is to certify that the above named claimant is at least 18 years of age, and has been licensed as an owner for the current season by the Division of Harness Racing; is claiming for his account only, and has no direct or indirect interest in the horse being claimed. If an agent is signing for such claimant, he/she further certifies herein that he/she is properly authorized to so act for the claimant.

\_\_\_\_\_  
 Signature of Claimant or Authorized Agent



# Exemption Certificate **ST-126** (9/08) New York State Department of Taxation and Finance

## For the Purchase of a Racehorse

### State and Local Sales and Use Tax

**To be completed by the purchaser and given to the seller.** You must complete a separate Form ST-126 for each racehorse purchased.

**Note:** A horse that is considered to be at least four years old that has never raced in an event on which pari-mutuel wagering is authorized by law is **not eligible** for this exemption.

Name of seller	Name of purchaser	
Street address	Street address	
City, village, or post office	State	ZIP code
Horse's name	Type of horse (thoroughbred or standardbred)	Date of foaling
Sire's name	Dam's name	

Mark an **X** in the appropriate box, and complete as applicable.

**A** This horse is registered with the:

- Jockey Club (enter registration number) \_\_\_\_\_
- \_\_\_\_\_ Association (enter registration number) \_\_\_\_\_
- United States Trotting \_\_\_\_\_

National Steeplechase and Hunt Association (enter registration number)

**or**

**B**  This horse is no more than 24 months old and is eligible to be registered with one of the associations listed under **A**.

**Certification**

I certify that I am purchasing the horse described above with the intent of entering this horse in a racing event in which pari-mutuel wagering is authorized by law. I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under Tax Law section 1817, and Penal Law section 210.45, punishable by imprisonment for up to a year, and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed for the accuracy of any information entered on this form.

Purchaser's name and title (owner, partner, or other representative)	Signature of purchaser	Date
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