



Indiana Department of Revenue  
**Agricultural Equipment Exemption Usage  
Questionnaire**

Information furnished below is subject to audit verification.

Full Legal Name of Purchaser (Print)		Federal Identification Number (FID)/Social Security Number (SSN)	
Street Address	City	State	ZIP Code
Email		Phone	

(1) Describe your equipment purchase (attach a copy of your invoice). \_\_\_\_\_

(2) Are you occupationally engaged in agriculture for a living?  Yes  No Do you file a Federal Schedule F?  Yes  No

(3) List accessories used with this equipment. \_\_\_\_\_

For the section below, list your best estimate of daily use over a year's time period that this equipment is utilized for various activities. A single day could have multiple uses and the total days used do not have to equal 365. If the listed activities do not describe your usage, please write in a new description that fits your situation in one of the Other Use lines. You may attach additional pages or pictures, if needed (see page 2 for instructions).

Please indicate below the equipment usage for the purchase described in (1) above. Check all that apply.

Equipment Usage	Number of Days Used	Equipment Usage	Number of Days Used
<input type="checkbox"/> Application of crop seed		<input type="checkbox"/> Picking up rocks/debris from field	
<input type="checkbox"/> Application of fertilizer		<input type="checkbox"/> Transporting farmer/employees	
<input type="checkbox"/> Application of insecticide/fungicide		<input type="checkbox"/> Mowing or spraying of ditches, field boundaries, and barn yard areas	
<input type="checkbox"/> Hauling seeds, fertilizer and insecticide/ fungicide to fields		<input type="checkbox"/> Maintenance of sod farms	
<input type="checkbox"/> Hauling or removal of manure from livestock barn/enclosure		<input type="checkbox"/> Snowplowing	
<input type="checkbox"/> Hauling feed to livestock		<input type="checkbox"/> Soil sampling and testing	
<input type="checkbox"/> Tilling land for crops to be sold		<input type="checkbox"/> Repairing/inspection of fence	
<input type="checkbox"/> Harvesting crops (not transporting)		<input type="checkbox"/> Corralling Livestock	
<input type="checkbox"/> Transporting of crop (field to storage)		<input type="checkbox"/> Hunting	
<input type="checkbox"/> Field/pasture/livestock inspections		<input type="checkbox"/> Other Use _____	
<input type="checkbox"/> Recreational Riding		<input type="checkbox"/> Other Use _____	
<input type="checkbox"/> Hauling Tools and Equipment		<input type="checkbox"/> Other Use _____	
<input type="checkbox"/> Hauling trash/garbage		<input type="checkbox"/> Other Use _____	

I certify, under penalty of perjury, the information contained in this questionnaire is true, correct and complete to the best of my knowledge and belief.

Purchaser's Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Mail to:** Indiana Department of Revenue  
Audit Division/Desk Audit  
100 N. Senate Ave., IGCN-241  
Indianapolis, IN 46204-2253

This agency is requesting the disclosure of your Social Security number in accordance with IC 4-1-8-1. Disclosure is mandatory; this record cannot be processed without it.

## Instructions for Completing Form AGQ-100

**Notice:** The fact that an item is purchased for use on the farm does not necessarily make it exempt from sale (sic) tax. The fact that a piece of equipment is convenient, necessary or essential to farming is insufficient in itself to determine if it is used directly in direct production as required to be exempt.

Your purchase will not be considered exempt without all the information requested on this form including the name of the purchaser, full address, a copy of a detailed purchase invoice attached to the form AGQ-100, indicating the purchase date, location, price, delivery location and any trade-in, identification number, full description of the equipment, **all** of the uses made of the equipment and the number of days for each use. To help expedite your possible exemption, please provide a telephone number and email address (if available).

See our Administrative Code Title 45 IAC 2.2-5-1 through 7 for our agricultural regulations which can be found at [www.in.gov/legislative/iac/iac\\_title?iact=45](http://www.in.gov/legislative/iac/iac_title?iact=45). Additional information is available through Sales Tax Information Bulletin #9 at [www.in.gov/dor/3650.htm](http://www.in.gov/dor/3650.htm).

Form AGQ-100 should be completed separately for each item purchased exempt. Form AGQ-100 (Agricultural Equipment Exemption Usage Questionnaire) can be located at [www.in.gov/dor/3504.htm](http://www.in.gov/dor/3504.htm). Enter the number of days for each use. A use day may be any part of a day when you use the equipment for that activity. A single day could include multiple activities and the total days do not need to equal 365. For spraying or mowing activity please explain what is being sprayed or mowed in detail.

For further clarification of a possible exemption, please send pictures of the equipment in use.

Individual taxpayers not filing a Federal Schedule F may be denied the agricultural exemption.

A copy of the completed Form AGQ-100 submitted should be retained for your records.

Information remitted on this form is subject to audit verification.

Previous editions of this form are obsolete.