New York State
Department of
Taxation
and Finance

New York State and Local Sales and Use Tax

Exempt Organization Certification

ST-119.1
(5/95)

This certification is not valid unless all entries have been completed.

Name of seller	Name of exempt organization making purchases
Mailing address	Exempt organization number *(from Form ST-119)*
City, village or post office	Mailing address
State ZIP code	City, village or post office
Substantial civil and/or criminal penalties will result from the misuse of this form.	State ZIP code

I certify that the organization named above holds a valid Form ST-119, *Exempt Organization Certificate,* and is exempt from state and local sales and compensating use taxes on its purchases.

Print or type name of officer of organization.	Title
Signature of officer of organization	Date prepared

Instructions

Seller

If all entries have been completed and an officer of the organization has signed the certification, you may accept it to exempt sales to the organization named. The exempt organization must be the direct purchaser **and** payer of record. Any bill, invoice or receipt you provide must show the organization as the purchaser. Payment must be from the funds of the exempt organization.

Do not accept this form to exempt sales of motor fuel or diesel motor fuel, including No. 2 heating oil (see *Purchaser* section).

The exempt organization must give you certification at the time of the organization's first purchase. A separate document is not necessary for each subsequent purchase, provided that the exempt organization's name, address, and certificate number appear on the sales slip or billing invoice. The certification is considered part of each order and remains in force unless revoked.

If a certification with all entries completed is not received within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must keep this *Exempt Organization Certification* **for at least three years after the date of the last exempt sale substantiated by the certification.**

Purchaser

Complete this certification and give it to the seller. This form may be reproduced without prior permission from the Tax Department.

Your exemption from New York State and local sales and use tax does **not** extend to officers, members or employees of the exempt organization. Personal purchases made by these individuals are subject to sales and use tax. An organization's exemption does **not** extend to its subordinate or affiliated units. When making purchases, subordinate units may **not** use the exemption number assigned to the parent organization. Such misuse may result in the revocation of the parent organization's exemption.

You may not use this form to make tax exempt purchases of motor fuel or diesel motor fuel. Since No. 2 heating oil falls within the definition of diesel motor fuel, you may not use this form to purchase it tax exempt. You must use Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane* or Form FT-1025, *Certificate for Exemption from Certain Taxes Imposed on Diesel Motor Fuel,* to claim exemption on heating oil.

Hospitals that have been granted an exemption from sales and use tax pursuant to section 1116(a)(4) of the Tax Law may claim exemption on the purchase of motor fuel by using Form FT-937, *Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Hospitals.*

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areasoutside New York State, call (518) 438-1073.

For information, call the Business Tax Information Center toll free (from the continental U.S.) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outsideNew York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions bycalling toll free (from the continental U.S.) 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W AHarriman Campus, Albany NY 12227.