New York State and Local Sales and Use Tax
Exempt Organization
Exempt Purchase Certificate

Name of seller

Street address

City State ZIP code

Name of exempt organization/purchaser

The Research Foundation for The State University of New York

Street address

Post Office Box 9

City State ZIP code

Albany NY 12201-0009

The exempt organization must be the direct purchaser and payer of record.
You may not use this form to purchase motor fuel or diesel motor fuel exempt from tax.
Representatives of governmental agencies or diplomatic missions may not use this form.
Carefully read the instructions and other information on the back of this document.

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

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to the vendor as agent for the Tax Department for the purposes of section 1838 of the Tax Law and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Print or type name of officer of organization
Paul W. Kutay
Signature of officer of organization
Paul W. Kutay
Title: CFO
Date issued:

Need help?
Visit our Web site at www.tax.ny.gov
• get information and manage your taxes online
• check for new online services and features

Telephone assistance
Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431

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, call the information center.
Instructions

General information
This form is not valid unless all entries have been completed.

If the organization does not have Form ST-119, Exempt Organization Certificate, issued by the Tax Department, it may not use this form and must pay sales tax on its purchases.

This form may not be used to make tax exempt purchases of motor fuel or diesel motor fuel. Form FT-1020, Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane, or FT-1021-A, Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Products by Certain Exempt Organizations, may be used to make qualifying purchases of diesel motor fuel exempt from tax.

Hospitals, volunteer fire companies, and volunteer ambulance services exempt from sales tax may claim exemption on the purchase of motor fuel by using Form FT-937, Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies and Volunteer Ambulance Services. Other exempt organizations may use Form FT-500, Application for Refund of Sales Tax Paid on Petroleum Products, to apply for a refund of sales tax paid on qualifying purchases of motor fuel and diesel motor fuel.

Representatives of governmental agencies or diplomatic missions may not use this form.

To the purchaser
Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- revocation of your Certificate of Authority, if you are required to be registered as a vendor. See TSB-M-09(17)S, Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department’s Enforcement Ability, for more information.

Check either the Single purchase certificate or Blanket certificate box.

A blanket certificate covers the original purchase and subsequent purchases of the same general type of property or service.

If you do not check the Blanket certificate box, the document will be considered a single purchase certificate.

Enter the organization’s information as it appears on Form ST-119, Exempt Organization Certificate. The EX number requested is not a Federal employer identification number or New York State sales tax vendor ID number. The organization must have applied for, and received, exempt status from the Tax Department, and been issued a six-digit EX number. If you do not have this number, you may not use this form.

The organization’s exemption from sales 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 from sales tax does not extend to its subordinate or affiliated units. When making purchases, subordinate or affiliated units may not use the exemption number assigned to the exempt organization. Such misuse may result in the revocation of the exempt organization’s exemption.

Please print or type the responsible officer information and fill in the date you are issuing this exemption certificate. The exemption certificate must be signed by a responsible officer of the organization.

To the seller
As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate. If an exemption certificate 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.

Note: 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. Payment may not be made from the funds of individual members of the organization, even if they will be reimbursed.

You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a purchaser with the exemption certificate you have on file from that purchaser.

You must keep this exemption certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later.

Privacy notification
The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 506, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purposes.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.