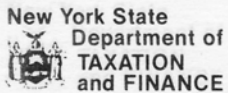


ST-119.1 (6/86)



New York State and Local Sales and Use Tax Exempt Organization Certification

The vendor must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed exemption document within 90 days after delivery of the property sold or service rendered.

THIS FORM MAY NOT BE USED TO MAKE TAX EXEMPT PURCHASES OF MOTOR FUEL.

VENDOR

Name	
Mailing address	
City, village or post office	
State	Zip Code

EXEMPT ORGANIZATION MAKING PURCHASES

Name	
Mailing address	
City, village or post office	
State	Zip Code

THIS CERTIFICATION IS ACCEPTABLE IF THE PURCHASER HAS ENTERED ALL INFORMATION REQUIRED.

I certify that the organization named above holds a valid exempt organization certificate,

EX _____, and is exempt from state and local sales taxes on its purchases.
(Enter number from Form ST-119)

Signature of officer of organization	Title	Date prepared
--------------------------------------	-------	---------------

A Form ST-119.1, *Exempt Organization Certification*, may be used only when an exempt organization is the direct purchaser and payer of record. Any bill, invoice or receipt given by the vendor must show the above organization as the purchaser. Payment must be from the funds of the exempt organization.

The exemption from New York State and local sales and use tax does **not** extend to officers, members or employees of the organization. Personal purchases made by such individuals are subject to sales 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 exemption granted.

Substantial civil and/or criminal penalties will result from the misuse of this form. In addition, where a certification is received later than 90 days after the delivery of the property sold or the services rendered, the burden of proof that the sale

was exempt will fall on both the seller and the purchaser.

Form ST-119.1, *Exempt Organization Certification*, must be given to each vendor at the time of the first purchase from that vendor. A separate certification is not necessary for each subsequent purchase provided 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 given to the vendor and remains in force unless revoked.

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

You can get additional copies of this Form ST-119.1 at any district tax office or by writing to the Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, New York 12227. This form may be reproduced without prior permission from the Department of Taxation and Finance.