

Notice to Newly Qualified Exempt Organizations

Congratulations on qualifying for exemption from sales and use taxes.

We have enclosed Form ST-119, *Exempt Organization Certificate*, prepared in the name of your organization. You should keep the certificate in a safe place as a record of your exemption and make photocopies so your organization's tax exemption number is readily available in case the certificate is destroyed, lost, or stolen. Your certificate does not require renewal and will remain in effect unless it is revoked or canceled.

Under the terms of this exemption, your organization has certain responsibilities as well as privileges.

If you change your organization's name or address, you must complete Part A on the back of the certificate (Form ST-119) and return it to us no later than 30 days from the date of the change. For a name change, you must also submit a copy of the amendment to your organizing document showing this change. We will issue a corrected *Exempt Organization Certificate*. If you receive mail in care of an officer, you should rent and maintain a post office box to eliminate the need for periodic correction of the certificate due to the change of officers.

If your organization dissolves or changes its organizational structure, you must complete Part B on the back of the certificate and return it to us immediately for cancellation. Any organization that changes its structural form (for example, an association or trust reorganizes as a corporation) must file a new Form ST-119.2, *Application for An Exempt Organization Certificate*, to establish the new entity's status for sales tax exemption.

You must return the certificate immediately to us if your organization changes its purposes or activities. To amend your application, submit a copy of the applicable amending document or statement of activities. We will make a reappraisal of the organization's exempt status.

You may request a replacement from us if your organization's certificate is lost or destroyed. However, if your certificate is stolen, you must notify us immediately so we can record the theft on our records and cancel your tax exemption number. We will issue a new numbered certificate to replace it.

We have enclosed copies of the Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, for your use. If your organization is the direct purchaser and payer of record, you may make most purchases tax free by presenting vendors with properly completed copies of the exempt purchase certificate. To be considered the direct purchaser and payer of record, all bills, invoices, and receipts issued by vendors must show your organization as the purchaser, and payment must be made from the funds of your organization.

You must enter all of the following information on the exempt purchase certificate for your organization before it can be accepted by a vendor as properly completed:

1. the name and address of the vendor;
2. the name and address of your organization;
3. the six-digit number from your *Exempt Organization Certificate*;
4. the signature and title of the responsible officer of your organization; and
5. the date the exempt purchase certificate is presented to the vendor.

You must give an exempt purchase certificate to each vendor at the time of the organization's first purchase from that vendor. A separate certificate is not necessary for each subsequent purchase if the vendor enters your organization's name, address, and certificate number on the sales slip or billing invoice. The exempt purchase certificate is considered part of each order given to the vendor and remains in force unless revoked. However, your organization must present the exempt purchase certificate to a vendor no later than 90 days after accepting the delivery of property or the rendering of services. Otherwise, the burden of proof that the sale was exempt will fall on both the vendor and your organization.

Vendors must retain an exempt purchase certificate for at least three years after the date of the last exempt sale substantiated by the certificate. Most vendors will ask you for replacement copies of the certificate after that period.

You may not use the exempt purchase certificate to make tax-free purchases for the benefit of any officer, member, or employee of the organization. Personal purchases made by those individuals are subject to sales tax. Also, as a central organization, you may not allow subordinate or affiliated units to use the organization's tax exemption number when making purchases. An organization's exemption does not extend to its subordinate units. This type of authorization would constitute a misuse and could result in the revocation of the exemption granted to the organization. Substantial civil or criminal penalties, or both, will result from the misuse of the Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*.

Your organization may not use the exempt purchase certificate to make tax-exempt purchases of motor fuel or diesel motor fuel. For more information, see Important Notices N-85-15 and N-89-61.

You may photocopy Form ST-119.1, or you may request copies of it and the above notices by calling toll free (from New York State only) 1 800 462-8100, or by writing to the NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

Sales Tax - Exempt Organizations Unit: (518) 457-2782.



New York State Department of Taxation and Finance
**New York State and Local Sales and Use Tax
Exempt Organization
Exempt Purchase Certificate**

ST-119.1
(2/04)

☐ Single purchase certificate

☒ Blanket certificate

Your exempt organization number
is **not your federal employer**
identification number (see instructions).

Exempt organization number (6-digit number
issued by the New York State Tax Department)

EX - 2 4 5 3 8 4

Name of seller	Name of exempt organization/purchaser <u>ALEXANDER HAMILTON INSTITUTE FOR THE STUDY OF WESTERN CIVILIZATION, INC.</u>
Street address	Street address <u>21 W. PARK ROW</u>
City State ZIP code	City State ZIP code <u>CLINTON NY 13323</u>

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.

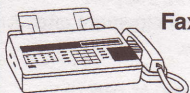
I also certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the New York State Tax Law and section 210.45 of the Penal Law, punishable by imprisonment 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 or the accuracy of any information entered on this form.

Print or type name of officer of organization <u>J. Hunter Brown</u>	Title <u>President</u>
Signature of officer of organization <u>J. Hunter Brown</u>	Date issued <u>6/26/08</u>

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. 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.



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 1 800 972-1233.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

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, including No. 2 heating oil. Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane*, or Form FT-1025, *Certificate of Tax Exemption on Purchases of Enhanced Diesel Motor Fuel*, 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 Automotive Fuels*, 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.

Substantial civil and/or criminal penalties will result from the misuse of this form.

To the purchaser

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 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 171, 171-a, 287, 308, 429, 475, 505, 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 purpose.

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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.