



New York State Department of
TAXATION and FINANCE
OTPA Sales Tax Exempt Organizations Unit
Building 9 Room 154
W.A. Harriman Campus
Albany, NY 12227

August 22, 2012

Buffalo Board of Education
816 City Hall
Buffalo, NY 14202

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Buffalo Board of Education, from the payment of New York State sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities. If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate* from you, the Buffalo Board of Education may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the Buffalo Board of Education is the purchaser, is the only documentation the vendor needs in order to not collect sales tax.

For additional information, please refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, which is available on the New York State Tax Department website at nystax.gov

New York State Department of Taxation and Finance
OTPA-Taxpayer Guidance Division
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