



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

November 16, 2009

Middlesex Fire District  
PO Box 145  
Middlesex NY 14507

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Middlesex Fire District, 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 Middlesex Fire District may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the Middlesex Fire District is the purchaser, is the only documentation the vendor needs in order to not collect sales tax.

New York State Department of Taxation and Finance  
OTPA-Taxpayer Guidance Division  
Sales Tax - Exempt Organizations Unit  
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