## ST-119.1 (10/89)



## New York State and Local Sales and Use Tax

## **Exempt Organization Certification**

This form may not be used to make tax exempt purchases of motor fuel or diesel motor fuel\*

To vendor:

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

Vendor		Exempt organization	making purchases	
Name		Name		
		Ohio Wesleyan Univ	ersity	
Mailing address		Mailing address		
1	<u> </u>	61 South Sandusky	Street	
City, village or post office		City, village or post office		
		Delaware		
State	ZIP code	State	ZIP code	
		Ohio	43015	
	This certificatio	on is acceptable if the purchaser ed all information required.		
	nas enere	ed an information required.		

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

(Enter number from Form ST-119)

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., and is exempt from state and local sales taxes on its purchases.

Signature of officer of organization	Title	
Eric S. Algoe	Vice President for Finance and Administration and Treasurer	Date prepared  11-18-08
		20 00

Certification may be given 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 named 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.

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.

\* No. 2 heating oil falls within the definition of diesel motor fuel; therefore, exempt organizations may not use this form (Form ST-119.1) to purchase No. 2 heating oil tax exempt. Any exemptions from tax on such fuels may only be claimed by using the appropriate diesel motor fuel exemption documents, Form FT-1020, Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane or Form FT-1025, Certificate for Exemption from Certain Taxes Imposed on Diesel Motor Fuel.