



New York State Department of
TAXATION and FINANCE

OTPA Sales Tax Exempt Organizations Unit
Building 8 Room 425
W.A. Harriman Campus
Albany, NY 12227

May 2, 2002

Jamestown Community College
525 Falconer Street
PO Box 20
Jamestown, NY 14702-0020

Gentlemen:

The Tax Law exempts New York State Governmental entities, such as your organization, from the payment of sales and use taxes on their purchases.

Tax exemption numbers and the Exempt Organization Certification, Form ST-119.1 are not issued to governmental entities. In order to make tax free purchases, your organization must present vendors with its official purchase order or other documentation which indicates that the purchase is made by and paid from the funds of a governmental entity. You may instead present a copy of this letter to any vendor who requests a tax exemption number or an Exempt Organization Certification, Form ST-119.1.

NOTICE TO VENDOR

This letter is not an exemption document. You are not required to collect tax from the above organization, if they present you with their official purchase order or other documentation which indicates that the purchase is made by and paid from the funds of a governmental entity.

New York State Department of Taxation and Finance
OTPA-Technical Services Bureau
Sales Tax - Exemption Organizations Unit
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