

# Exempt Organization Certificate

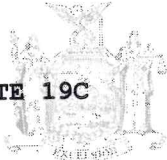
**ST-119**  
(2/14)

The organization named below is exempt from payment of New York State and local sales and use tax. **Note:** This is your organization's proof of exemption and must be retained in your organization's permanent files. If this card is saved to an electronic version, you still must retain this original card in your permanent files.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, presented to a vendor. If this certificate is lost or destroyed, you must contact the Exempt Organizations Unit for instructions to obtain a replacement.

This certificate will remain in effect unless it is revoked or canceled. Misuse of the authority granted under this certificate will result in the revocation of exempt status and subject the organization to substantial civil and criminal penalties.

INNOVATE EDU INC  
230 ASHLAND PL SUITE 19C  
BROOKLYN NY 11217



Certificate number
<b>EX</b> 259696
Date issued
<del>September 22, 2014</del>

**This certificate may not be altered, changed, lent, or transferred to another organization or person.**

# Instructions

See Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, for further information concerning your exemption.

This certificate must be returned to the Sales Tax Exempt Organizations Unit if the organization changes its organizational structure, activities, organizing document, or bylaws. A reappraisal of the organization's exempt status will be made provided it submits a copy of the applicable amended organizing document or statement of activities.

An organization that changes its structural form (for example, an association reorganizes as a corporation) must file Form ST-119.2, *Application for an Exempt Organization Certificate*, and return this certificate in order to establish the new entity's status for sales tax exemption.

Only if the name or address of the organization changes, complete part A below and submit a copy of the amendment to your organizing documents that provides for the change of name. If the organization terminates, complete part B below and return certificate for cancellation.

Change of name or address (A new Form ST-119, *Exempt Organization Certificate*, will be issued to replace this one.) **No77152**

New name (print or type)			
New address (print or type)			
Street	City	State	ZIP code

Cancel (state reason) \_\_\_\_\_ Date \_\_\_\_\_

Address all correspondence to: **NYS Tax Department, Sales Tax Exempt Organizations Unit, W A Harriman Campus, Albany NY 12227**



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**  
 (10/11)

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 | 5 | 9 | 6 | 9 | 6

Name of seller			Name of exempt organization/purchaser Innovate EDU Inc		
Street address			Street address 230 Ashland Pl Ste 19C		
City	State	ZIP code	City	State	ZIP code
			Brooklyn	Ny	11217

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.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to the vendor as agent for the Tax Department for the purposes of section 1838 of the Tax Law and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Print or type name of officer of organization Erin Mote	Title Executive Director
Signature of officer of organization 	Date issued 9/22/14

**Need help?**



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



**Telephone assistance**

**Sales Tax Information Center:** (518) 485-2889

To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.



## 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. Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane*, or FT-1021-A, *Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Products by Certain Exempt Organizations*, 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 Petroleum Products*, 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.

### To the purchaser

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments That Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

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 exemption 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.

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### 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 5-a, 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.





# Important Information for Newly Qualified Exempt Organizations

Congratulations on qualifying for exemption from New York State sales and use taxes. Your *Exempt Organization Certificate* (Form ST-119) and an *Exempt Organization Exempt Purchase Certificate* (Form ST-119.1) are enclosed with this notice. Under the terms of this exemption, your organization has certain responsibilities and privileges. This notice contains the basic information your organization will need to operate as a New York sales tax exempt organization. For additional information, see Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*.

## Form ST-119, Exempt Organization Certificate

Form ST-119 is the certificate issued by the Tax Department listing the organization's certificate number and date issued. This is your organization's proof of exemption and must be retained in your organization's permanent files.

Keep your certificate in a safe place. We recommend that you make photocopies of your certificate so that your organization's tax *Exempt Organization Certificate* will be readily available if the original is lost, stolen, or destroyed.

You do not need to renew the certificate; it remains valid until it is revoked or cancelled.

**Note:** This certificate must be returned to the Sales Tax Exempt Organizations Unit if there are any changes to the organization's name, address, organizational structure or purpose. See *Keeping your Exempt Organization Certificate current* on page 2 for more information.

## Making purchases using Form ST-119.1, Exempt Organization Exempt Purchase Certificate

You must use this form when making tax-exempt purchases. If you need more copies of this form, you may photocopy it or request additional forms from the Tax Department, see *Need help?*. This form is a controlled document and is not available on our Web site.

When making a tax exempt purchase for your organization, give the vendor, hotel operator or amusement charge recipient Form ST-119.1 with all the required information entered. You must give the form to the vendor, hotel operator or amusement charge recipient within 90 days of accepting delivery of the property or the rendering of services. If you don't, both you and the vendor, hotel operator or amusement charge recipient will have the burden of proving that the transaction was exempt from tax.

## Your organization's responsibilities when using Form ST-119.1

Using Form ST-119.1 inappropriately could result in revocation of your organization's *Exempt Organization Certificate*, as well as substantial civil or criminal penalties or both. To ensure that you are using Form ST-119.1 properly, follow these guidelines:

- Your organization must be the direct purchaser of record. This means any bill, invoice, or receipt a vendor, hotel operator or amusement charge recipient issues to the organization must show your organization as the purchaser.

- Your organization must also be the direct payer of record. Payment must be made from the organization's funds.
- Purchases made using Form ST-119.1 must benefit the exempt organization only.

Form ST-119.1 may not be used for the following:

- Purchases for the benefit of any officer, member, or employee of your organization. Personal purchases by those individuals are subject to sales and use tax.
- Purchases by a subordinate or affiliate unit of your organization. Your organization's exempt status does not extend to subordinate or affiliate units. If the subordinate or affiliate unit is itself an exempt organization, it must separately apply for and receive its own *Exempt Organization Certificate*.
- Purchase of motor fuel or diesel motor fuel. When purchasing motor fuel or diesel motor fuel, you must pay the sales tax and then apply for a refund by filing Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*.

If you make subsequent purchases from the same vendor, hotel operator or amusement charge recipient you don't have to provide Form ST-119.1 each time if you mark the *Blanket certificate* box when you first give the certificate to the vendor, hotel operator or amusement charge recipient. However, even when you mark the *Blanket certificate* box, the vendor must enter your organization's name, address, and *Exempt Organization Certificate* number on every subsequent sales slip or billing invoice and associate it with the certificate you previously gave the vendor.

Vendors, hotel operators or amusement charge recipients must keep a copy of Form ST-119.1 for at least three years after the date of the last exempt sale.

## Making sales of tangible personal property or certain services (see **Note** at end of this section)

Tax-exempt organizations are not exempt from collecting and remitting sales and use taxes on their sales of taxable property and services. Your organization must register for sales tax purposes and collect and remit sales and use taxes if it:

- sells tangible personal property at a shop or store it operates;
- sells food or drink at a restaurant, tavern, or other similar establishment it operates;
- sells parking services;
- is a college or university and rents rooms at a hotel it operates if the hotel has 100 or more rooms for occupancy; or
- makes amusement charges.

Your organization must also register and collect and remit sales and use taxes if it makes any of the following sales, whether or not made from a shop or store:

- a lease or rental of tangible personal property;
- a utility service described in Tax Law section 1105(b);



- a service to real property described in Tax Law section 1105(c)(5);
- any tangible personal property, utility service, or service to real property where the sale is made by remote means, such as by telephone, mail order (including e-mail), over the Internet, or by similar methods, provided the sales are made with a degree of regularity, frequency, and continuity; or
- certain sales made at traditional and remote auctions (if the auctions are held with a degree of regularity, frequency, and continuity). (See TSB-M-08(5)S, *Tax Law Amendments Related to Sales Made by Certain Sales Tax Exempt Organizations Effective September 1, 2008*, and TSB-M-08(15)S, *Regulatory Amendments Related to Sales Made by Certain Sales Tax Exempt Organizations – Effective January 1, 2009*, for more information.)

**Note:** Most tax-exempt organizations are required to collect sales tax on the types of sales listed in this section. However, specific tax collection requirements vary depending on the type of exempt organization making the sale (for example, charitable organization, military post, health maintenance organization, etc.). To determine which sales your organization is required to collect sales tax on, refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*.

### Registering for sales tax purposes

If your organization is required to collect sales or use tax, it must register for sales tax purposes with the Tax Department and obtain a *Certificate of Authority*, which authorizes it to collect sales tax and accept certain exemption documents from purchasers in lieu of collecting tax. To obtain a *Certificate of Authority*, visit the *Online Permit Assistance and Licensing (OPAL) Web site* at [www.nys-opal.com](http://www.nys-opal.com). The organization must register at least 20 days before it makes any sales.

An organization registered for sales tax purposes must keep records, file periodic sales tax returns (whether or not it made any sales during the reporting period), and collect and remit any taxes due. For more information about registering for sales tax purposes, see Publication 750, *A Guide to Sales Tax in New York State*.

### Responsible person information

An exempt organization that is required to register for sales tax purposes is subject to the same requirements as any other type of entity that is required to register. Therefore, when applying for a *Certificate of Authority*, you must provide all required information, including the names, social security numbers, and home addresses of your responsible persons.

*Responsible persons* generally include an organization's officers, directors, employees, and other persons responsible for the organization's compliance with sales and use tax obligations. Responsible persons include those authorized to sign checks, prepare or sign sales tax returns, hire or fire employees, keep sales tax records, or attend to the organization's other sales tax compliance requirements. Other factors relevant to determining whether someone is a responsible person include the individual's day-to-day responsibilities, involvement with, knowledge of, and control over the financial affairs and management of the organization, or the individual's simultaneous status as an officer, director and shareholder. The responsible persons

of an exempt organization that has an outstanding sales tax liability can be held personally liable for the tax, penalties and interest owed by the organization.

### Keeping your Exempt Organization Certificate current

Although your Form ST-119 does not have to be renewed, you must notify the Tax Department if there are changes to the information you supplied on your application for tax exemption. For example, you must promptly report changes relating to responsible persons.

### To change your organization's name or address:

- Complete Part A on the back of the original Form ST-119. Include an officer's telephone number along with the organization's federal employer identification number.
- Return it within 30 days of the change to the following address: **NYS TAX DEPARTMENT  
SALES TAX EXEMPT ORGANIZATIONS UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

We will send you a corrected *Exempt Organization Certificate*. For a name change, be sure to include a copy of the amendment to your organizing document showing the change.

### To change your organizational structure, or if your organization dissolves:

- Complete part B on the back of Form ST-119.
- Send it to the Tax Department immediately at the address listed above for cancellation.

Any organization that changes its structural form (for example, an association or trust reorganizes as a corporation) must return its current Form ST-119 and submit a new Form ST-119.2, *Application for an Exempt Organization Certificate*.

### If your organization changes its purpose:

- Return your certificate immediately to the Tax Department at the address listed above.
- Include a copy of the amending document or a statement of new activities.

We will reappraise your organization's exempt status and advise you of our determination.

### If your certificate is lost, destroyed, or stolen:

- If lost or destroyed, contact the Tax Department to obtain instructions for requesting a new certificate.
- If stolen, notify the Tax Department immediately so that we can cancel your *Exempt Organization Certificate* number. We will issue you a new certificate with a new number to replace the old one.

### Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



**Sales Tax** Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082