New York State Department of Taxation and Finance

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.

SINGSTRONG INC
529 W 42ND ST #7Z
NEW YORK NY 10036

Certificate number
EX 263635
Date issued
January 28, 2016

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

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 -

Name of seller			Name of exempt organization/purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

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 section1838 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	Title
Signature of officer of organization	Date issued

Need help?

Visit our Web site at ***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.

New York State Department of Taxation and Finance

Important Information for Newly Qualified Exempt Organizations

TP-120 (10/11)

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);