



Exemption Certificate for Occupancy By Veterans Organizations

New York State and Local Sales and Use Tax

Print all entries and attach a photocopy of Form ST-119, *Exempt Organization Certificate*.

Name of veterans organization		Telephone number ()	
Name of representative renting room or unit		Dates of occupancy	
Purpose of travel			
Representative's signature <i>(other than officer below)</i>		EX number from Form ST-119 copy attached	
Name of hotel, short-term rental unit operator, or booking service			
Street address		City	State ZIP code

Certification

I certify that the representative named above is acting on behalf of our veterans organization, and will be reimbursed by us for the charges for occupancy on the above dates. 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 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 an agent for the Tax Department for the purposes of Tax Law section 1838 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.

Name and title of officer of veterans organization	Officer's signature	Date prepared
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Instructions

Who may use this certificate

Representatives of a veterans organization traveling on the organization's behalf must use this certificate together with Form ST-119 to certify their exemption from paying state-administered New York State and local sales taxes (but not from locally administered occupancy taxes).

To the representative renting the room or rooms in a hotel or short-term rental unit

Present this completed Form ST-119.5 and a copy of Form ST-119 (issued to your veterans organization by the Tax Department) to the hotel or short-term rental unit operator or booking service. You must also provide the operator or booking service your photo identification or a current credit card with your signature.

To the hotel operator, short-term rental unit operator, or booking service

You may exempt the above-named veterans organization's representative from paying state-administered New York State and local sales taxes (but not from locally administered occupancy taxes) when renting occupancy if:

- all entries on this certificate are complete;
- this certificate contains signatures of both the representative and an officer of the veterans organization (who must not be the same person);

- a photocopy of the organization's Form ST-119 is attached; and
- the representative provides you their photo identification or a current credit card with their signature. If there is no photo identification, or the bill is paid in cash, the bill must be signed in your presence and you must compare the signature to the signature on this certificate.

You may accept cash, or the representative's personal check or credit card, but your bill must list the representative and the veterans organization as purchasers of the hotel or short-term rental unit occupancy.

This certificate should be presented to you when the representative checks in or upon booking. A separate certification is required for each occasion that the representative rents occupancy, as well as for each representative of the veterans post or organization.

As a New York State registered vendor, you may accept Form ST-119.5 in lieu of collecting tax. You will be protected from liability if:

- you have no knowledge that the certificate is false or fraudulently given, and you exercise reasonable care;
- the certificate is in your possession within 90 days of the transaction; and
- all required entries on the certificate are completed.

Substantial penalties will result from misuse of this certificate.

You must keep this certificate for at least three years after the later of:

- the due date of the tax return to which this exemption certificate applies; or
- the date you filed the return.

Misuse of this certificate

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 \$50 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. For more information, see TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website 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) or TDD equipment users Dial 7-1-1 for the New York Relay Service