



Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies and Volunteer Ambulance Services

To be completed by the purchaser and given to the seller.

This form will be acceptable as proof of exemption from the sales and use tax or motor fuel tax only if **all** entries are completed **and** the supporting photocopies are attached.

Instructions are on the back of this form.

Name of Seller			Name of Purchaser		
Street Address			Street Address		
City	State	ZIP code	City	State	ZIP code

Part I — Hospitals' Purchases of Motor Fuel

Exempt from all New York State and local sales and use tax and motor fuel tax; subject to the petroleum business tax.

I certify that:

- the motor fuel is being purchased by and for the use of the above named hospital and that this hospital:
 - holds a valid operating certificate number _____ issued by the New York State Department of Health or New York State Department of Mental Hygiene (copy attached) and
 - holds a valid Exempt Organization Certificate number **EX**_____ (copy also attached).

Part II — Volunteer Fire Companies' and Ambulance Services' Purchases of Motor Fuel or Diesel Motor Fuel

Exempt from all New York State and local sales and use tax; subject to the motor fuel or diesel motor fuel tax and the petroleum business tax at the motor fuel rate or the automotive-type diesel motor fuel rate.

I certify that:

- the motor fuel or diesel motor fuel is being purchased by and for the use of the above named volunteer fire company or ambulance service and that:
 - the volunteer fire company or ambulance service has a valid Exempt Organization Certificate number **EX**_____ (copy attached), and
 - the fuel is for use in firefighting vehicles, apparatus or equipment, or emergency rescue or first aid response vehicles, apparatus or equipment, owned and operated by the fire company or ambulance service.

Type or print name and title of Officer of Organization	
Signature of Officer of Organization	Date

Evasion of New York State taxes due on motor fuel or diesel motor fuel in New York State **is a felony**. In addition, any person who attempts to use this form to evade the taxes on motor fuel or diesel motor fuel will be subject to penalties as provided by the New York State Sales Tax, Motor Fuel/Diesel Motor Fuel Tax and Petroleum Business Tax Laws and Regulations.

Instructions

How to Use This Certificate

This certificate must be properly completed by the purchaser and given to each supplier of motor fuel or diesel motor fuel at the time of the first purchase of fuel from the supplier. A separate certificate is not necessary for each additional purchase, provided the hospital, volunteer fire company or ambulance service name, address and Exempt Organization Certificate (Form ST-119) number appears on the sales slip, billing invoice or delivery ticket. This certificate is considered part of each order given to the supplier and remains in force until revoked by the purchaser.

Who May Use This Certificate

This certificate may be used **only** when a hospital, volunteer fire company or ambulance service is the direct purchaser and payer of record. Any bill, invoice or receipt given by a vendor must show the hospital, volunteer fire company or ambulance service as the purchaser. Payment must be from the funds of the exempt organization.

The exemption from the motor fuel tax and the state and local sales and use tax on motor fuel and diesel motor fuel does NOT extend to subordinate or affiliated units, officers, members or employees of the hospital, fire company or ambulance service.

Part I — Hospitals

To qualify for exemption from the state and local sales and use tax and motor fuel tax on purchases of motor fuel, the hospital must:

- (1) hold a current operating certificate issued by either the New York State Department of Health under Section 2805 of the Public Health Law or the New York State Department of Mental Hygiene pursuant to the authority of Article 31 of the Mental Hygiene Law, and

- (2) be qualified as an exempt organization under section 1116(a)(4) of the Tax Law and hold a valid Exempt Organization Certificate (Form ST-119) issued by the New York State Department of Tax and Finance, Taxpayer Assistance Bureau.

Part II — Volunteer Fire Companies or Volunteer Ambulance Services

To qualify for exemption from the state and local sales and use tax on motor fuel or diesel motor fuel, volunteer fire companies or ambulance services must:

- (1) be a fire company or fire department, as defined in section 3 of the volunteer firefighters benefit law, or a volunteer ambulance service as defined in section 3001 of the public health law, and
- (2) be qualified as an exempt organization under section 1116(a)(4) of the Tax Law and hold a valid Exempt Organization Certificate (Form ST-119) issued by the New York State Department of Tax and Finance, Taxpayer Assistance Bureau, and
- (3) be purchasing fuel for use in firefighting vehicles, apparatus or equipment, or emergency rescue or first aid response vehicles, apparatus or equipment, that are owned and operated by the fire companies or ambulance services.

Volunteer fire companies and volunteer ambulance services must pay the New York State motor fuel tax and diesel motor fuel tax (excise taxes) at the time of purchase, but may be entitled to a refund of the excise taxes.

Vendors must keep this certificate for at least 3 years after the date of the last sale substantiated by the certificate.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, 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, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.