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.

To be completed by the purchaser and given to the seller. See instructions on the back before completing this form.

<table>
<thead>
<tr>
<th>Name of seller</th>
<th>Name of purchaser</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address</td>
<td>Street address</td>
</tr>
<tr>
<td>City</td>
<td>State ZIP code</td>
</tr>
<tr>
<td></td>
<td>City State ZIP code</td>
</tr>
</tbody>
</table>

**Part 1 — 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 Form ST-119, Exempt Organization Certificate, number EX ____________________ (copy also attached).

**Part 2 — 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 highway 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 Form ST-119, 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.

**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 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 Form ST-119,
Exempt Organization Certificate, 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.

Note: 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 1 — 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:
• 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
• be qualified as an exempt organization under
  Tax Law section 1116(a)(4) and hold a valid Form ST-119,
  Exempt Organization Certificate, issued by the New York
  State Department of Taxation and Finance, Taxpayer
  Guidance Division.

Part 2 — 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:
• 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
• be qualified as an exempt organization under Tax Law
  section 1116(a)(4) and hold a valid Form ST-119, Exempt
  Organization Certificate, issued by the New York State
  Department of Taxation and Finance, Taxpayer Guidance
  Division, and

• 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.

Internet access: www.tax.ny.gov
(for information, forms, and publications)

Telephone assistance
Miscellaneous Tax Information Center: (518) 457-5735
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) 465-5082.
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.