



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

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 page 2 before completing this form.

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
Employer identification number (EIN)					

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 Office of Mental Health (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.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I understand that the vendor is required to collect such applicable taxes from me unless I properly furnish this certificate to the vendor and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this document.

Type or print name and title of officer of organization	
Signature of officer of organization	Date

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 Office of Mental Health 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.

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

Miscellaneous Tax Information Center:	518-457-5735
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