



Exemption Certificate for Hotel or Motel Occupancy by Veterans Organizations

New York State and Local Sales and Use Tax

Type or 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		Date(s) 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 or motel			
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 rental of a hotel or motel room on the above date(s) of occupancy. 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 section 1838 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.

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 may use this form 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 hotel taxes).

To the representative renting the room:

When you have completed Form ST-119.5, attach a copy of the Form ST-119 that the Tax Department issued to your veterans organization, and give both forms to the hotel or motel operator. Show the operator your photo identification, or a current credit card with your signature. If you have neither, or you pay the bill in cash, sign the bill in the presence of the operator so your signature can be compared with the signature on this form.

You may not reproduce this form with signatures. This form is invalid if it includes photocopies of signatures of officers or representatives. Misuse of this certificate will result in substantial civil or criminal penalties, or both.

To the hotel or motel operator:

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

- all entries on this form are complete;
- it is signed by 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 shows you photo identification or a current credit card with 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 form.

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 occupancy.

The representative must present this form before checkout. A separate certification is required for each occasion that the representative rents a room, as well as for each representative of the veterans post or organization.

See N-93-28, *Hotel and Motel Sales Tax Exemptions for Authorized Representatives of Veterans' Organizations*, for more information.

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 form is false or fraudulently given, and you exercise reasonable care;
- the form is in your possession within 90 days of the transaction; and
- all required entries on the form are completed.

Substantial penalties will result from misuse of this certificate.

You must keep this form for at least three years after the due date of the tax return to which it relates, or after the date the return was filed, if later.

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

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



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



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.



Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



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.