



New York State Department of
Taxation and Finance
Taxpayer Services Division - Sales Tax Exempt Organizations Unit
Building 8 Room 238
W A Harriman Campus, Albany NY 12227

March 1, 2000

Binghamton University
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Binghamton, NY 13902-6000

Gentlemen:

The Tax Law exempts New York State governmental entities, such as your organization, from the payment of sales and use taxes on their purchases.

Tax exemption numbers are not issued to governmental entities. In order to make tax free purchases, your organization must present vendors with its official purchase order. You may present a copy of this letter along with your purchase order to any vendor who requests a tax exemption number or an Exempt Organization Certification, Form ST-119.1.

NOTICE TO VENDOR

This letter is not an exemption document. You are not required to collect tax from the above organization, if they present you with their purchase order. **A governmental purchase order is the only evidence you need to substantiate an exempt sale to a governmental purchaser.**

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