



New York State Department of
TAXATION and FINANCE

OTPA Sales Tax Exempt Organizations Unit
Building 9 Room 154
W.A. Harriman Campus
Albany, NY 12227

December 1, 2005

Board of Cooperative Educational Services
BOCES Dutchess County
5 Boces Rd.
Poughkeepsie, NY 12601

FEDERAL ID#: 14-6012196

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Board of Cooperative Educational Services, from the payment of New York State sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms, etc.*) which indicates that the purchaser is a New York State governmental entity.

Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities. If a vendor requests a tax exemption number of Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, from you, the Board of Cooperative Educational Services may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the Board of Cooperative Educational Services is the purchaser, is the only documentation the vendor needs in order to not collect sales tax.

New York State Department of Taxation and Finance
OTPA-Technical Services Bureau
Sales Tax - Exempt Organizations Unit
Building 9, Room 154
W. A. Harriman Campus
Albany, NY 12227
(518) 457-2782