

Fire Academy FSA
Senator Frederick L. Warder Academy of Fire Science Faculty Student Association
600 College Avenue, Montour Falls, NY 14865
TELE/FAX: 607-535-6739 E-mail: ExecDir@fireacademyfsa.com

You are receiving this information because we do not have on file acceptable sales tax documentation as required by the New York State Department of Taxation and Finance.

SALES TAX FOR VOLUNTEER ORGANIZATIONS AND OTHER NOT-FOR-PROFIT ORGANIZATIONS

This information applies to volunteer fire departments, fire companies, ambulance squads, rescue squads and other properly exempted not-for-profit corporations within New York State. Payment received that does not meet the following requirements will not be accepted.

In order to make purchases exempt from sales tax, the organization must provide a properly completed Form ST-119.1, *Exempt Organizations Certification*. We will not complete the form for you. Incomplete, illegible or out-of-date forms will be returned along with your payment. The organization must be the direct purchaser, occupant or patron of record and must also be the direct payer of record. *Direct purchaser, occupant or patron* includes any employee or agent authorized by the organization to make purchase on the organization's behalf. *Direct payer of record* means that direct payment is made by the organization or from its funds directly to the vendor.

To qualify as an exempt purchase, both the name of the organization and its employee, officer or agent must be identified on any bill or invoice. Payment must be made using cash, a check or a debit or credit card of the organization. An employee, officer or agent of the organization may not use a personal check or personal debit or credit card to make tax-exempt purchases on behalf of the organization, even if that person will later be reimbursed by the organization.

It is only necessary to provide a copy of the Form ST-119.1, Exempt Organizations Exempt Purchase Certificate to us one time. Once it is on file, no further confirmation of tax-exempt status is required.