As a non-profit organization, the Research Foundation is exempt from New York State and local sales and use taxes.

**Policy**
When using RF funds to make a purchase, exemption from sales and use taxes must be requested. The RF Tax Exempt Number is printed on the bottom of the Purchase Order. If an order is made by telephone, the RF's tax-exempt status should be noted to the supplier.

**Exempt Organization Certification**
The Research Foundation's tax-exempt status is certified through the New York State Department of Taxation and Finance.

*Exempt Organization Certification Form (ST-119.1)*
When a purchase order is not used, an **Exempt Organization Certification (ST-119.1)** form should be submitted to the supplier at the time of purchase. There are certain policies that affect the acceptable use of the certification and the RF's tax-exempt status. These policies are described in the block that follows.

**Acceptable Use**
The New York State Department of Taxation and Finance requires that the Exempt Organization Certification (ST.119.1) form be used in a specific manner with a specific name and address.

*Address and Signature*
The only version of the certification that may be submitted to suppliers is the one listing central office's Albany address and the RF treasurer's signature. Operating locations should not modify the certificate in any way, regardless of the name and location address of the person submitting it.

*Types of Payments*
The Research Foundation must be the direct purchaser and payer of record. RF exemption from New York State and local sales and use tax does not extend to officers, members, or employees of the Research Foundation. Payments must be made from the funds of the Research Foundation.

**Exemptions Not Honored**
The supplier is not required to waive the sales tax if a payment is made with other than RF funds. If taxes are paid, they may be reimbursed if

- campus policy allows for reimbursement
- reimbursement is appropriate under sponsor guidelines, and
- the original receipt or other expenditure documentation contains a brief explanation of the circumstances under which the taxes were paid.