New York State and Local Sales and Use Tax

Contractor Exempt Purchase Certificate

ST-120.1

To be used only by contractors who are registered with the Tax Department for sales tax purposes.

To vendors:

You must collect tax on any sale of taxable property or services unless the contractor gives you a properly completed exempt purchase certificate not later than 90 days after the property is sold or service is rendered. In addition, you must keep the certificate for at least three years, as explained in the instructions.

This form cannot be used to purchase motor fuel or diesel motor fuel exempt from tax.

To contractors and vendors: Read the instructions on pages 3 and 4 carefully before completing or accepting this certificate.

lame	e of seller	Name of purchasing contractor Joe Lombardo Plumbing & Heating of Rockland, Inc.	
treet address		Street address 321 Spook Rock Road	
ity	State ZIP code	City State ZIP code Suffern, NY 10901	
1.	I have been issued a New York State Certificate of Au New York State and local sales and use tax, and that The tangible personal property or service being purch Nanuet Union Free School District, 101 Church St Nanue located at	(enter your sales tax identification number) certificate has not expired or been suspended or revoked nased will be used on the following project: t, NY 10954	
3.	for and with Nanuet UFSD EX #13-6007109 pursuant to prime contract dated11/3/2022 These purchases are exempt from sales and use tax	because: on, see items A through Q in the instructions on pages 3 and 4.)	
	A. The tangible personal property will be used in the above project to create a building or structure or to improve real property or to maintain, service, or repair a building, structure, or real property, owned by an organization exempt under Tax Law section 1116(a). (For example, New York State government entities, United States governmental entities, United Nations and any international organization of which the United States is a member, certain posts or organizations of past or present members of the armed forces, and certain nonprofit organizations and Indian nations or tribes that have received New York State sales tax exempt organization status.) The tangible personal property will become an integral component part of such building, structure, or real property. B. The tangible personal property is production	 C. The tangible personal property will be used: in an Internet data center when the property is to be incorporated as part of a capital improvement; or directly and predominantly in connection with telecommunications services for sale or Internet access services for sale; or directly and predominantly by a television or radio broadcaster in connection with producing or transmitting live or recorded programs. D. The tangible personal property, including production machinery and equipment, is for installation in the above project and will remain tangible personal property after installation. E. The tangible personal property will become 	

Note: This certificate is not valid unless the purchaser completes the certification on page 2.

Caution: Contractors may **not** use this certificate to purchase services tax exempt unless the services are resold to customers in connection with a project. Construction equipment, tools, and supplies purchased or rented for use in completing a project but that do not become part of the finished project may not be purchased exempt from tax through the use of this certificate.

J. The tangible personal property is commercial fuel cell systems equipment. (**Note:** Item J

purchases are exempt from the 4% New York

State tax rate and from the %% MCTD rate. Item J purchases may be exempt from local

taxes. See instructions.)

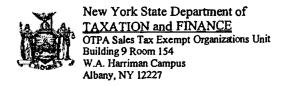
TSB-M-05(12)S.

Q. The services are to install or maintain

commercial fuel cell systems equipment.

Certification: 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 Tax Law section 1838 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.

Type or print name and title of owner, partner, or authorized person of purchasing contractor	
Ronald J. Lombardo, President	
Signature of owner, partner, or authorized person of purchasing contractor Ronald L. Kombardo	Date prepared 10/1/2023



July 10, 2008

Nanuet Public Schools 101 Church Street Nanuet, NY 10954

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Nanuet Public Schools, 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 or Form ST-119.1, Exempt Organization Exempt Purchase Certificate from you, the Nanuet Public Schools may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the Nanuet Public Schools 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

TM



DEPARTMENT OF TAXATION AND FINANCE

SALES TAX BUREAL

FRANCIS E. WALONE

STATE TAX COMMISSION
James R. Tully, Jr., President

STATE CAMPUS ALBANY, N.Y. 12227

> Mr. C. T. McCar Instructions and Interpretations (518) 457-2782

Manuet Public Schools Administrative Offices 101 Church Street Nanuet, 87 10954

Tax Exempt #A-158-607

Contlemen:

This is in reply to your recent request for the new numbered Exempt Organization Certificate (ST-119) and/or copies of the Exempt Organization Certification, Form ST-119.1.

Exemption numbers, suthorizing the use of Exempt Organization Certifications, are issued only to non-profit organizations which are organized and operated exclusively for religious, charitable, educational, etc., purposes, and not to governmental entities. Section 1116(a)(1) of the Tax Law exempts from sales tax, sales to:

"The State of New York, or may of its agencies, instrumentalities, public corporations..., or political subdivisions...;"

As a governmental entity, you are exempt from the payment of sales and use taxes on your purchases of tangible personal property and services under the above section of the Tax Lav. As in the past, you need only present your suppliers with governmental purchase orders to make purchases on a tax-free basis.

You may present this letter, or copies of this letter, to vendors who request a tex exemption number or Form ST-119.1.

Very truly yours,

Thrai Burn

Francis Person Chief, Instructions and Interpretations Unit

CMcC:bs

FES TAX ID# 13-6007109