



## Certificate Of Sales Tax Exemption For Diplomatic Missions And Personnel

### Single Purchase Certificate

Type or print

Name of cardholder	Tax exemption number
Mission of	Date of expiration
Name of vendor	Total amount of purchase \$

I hereby certify that I have been issued a tax exemption or mission tax exemption card authorized by the United States Department of State. I am authorized to make purchases exempt from state and local sales and use taxes to the extent indicated in the box(es) checked:

- ☐ Exempt from sales tax on **utilities**.
- ☐ Red striped card – Exempt from sales tax on any purchase of one or more items totaling **over**:
- ☐ \$50      ☐ \$100      ☐ \$150      ☐ \$200
- ☐ Yellow striped card – Exempt from all sales tax except for the following restrictions. (*List all restrictions as they appear in the yellow stripe on your card.*) \_\_\_\_\_.
- ☐ Green striped card – Exempt from all sales tax except hotel rooms.
- ☐ Blue striped cards – Exempt from all sales tax.

**This form may not be used to make purchases of motor fuel or diesel motor fuel exempt from tax other than heating oil.**

Signature \_\_\_\_\_ Date of purchase \_\_\_\_\_

**This form must be signed in the presence of the vendor.**

## Instructions

**Please note – Red stripe cards and green stripe cards are being replaced by yellow stripe cards. Vendors may continue to accept red and green stripe cards up to December 31, 2001, or up to the expiration date shown on the card, whichever comes first.**

### Diplomatic missions and personnel

Enter the information exactly as it appears on the mission or individual tax exempt card authorized by the U.S. Department of State. Also, enter the vendor's name and amount of purchase.

Next, check the appropriate box indicating the color stripe and exemption limitations shown on your card. If you checked the yellow striped card box, enter the limitations shown on the card in the space provided above.

Sign and date this certificate and the purchase invoice in the presence of the vendor at the time of purchase. Present your exemption card for verification.

For all transactions, other than purchases of utilities, give the vendor a separate exemption certificate each time you make a purchase (including the purchase of heating oil). For purchases of utilities, give only one certificate to each utility vendor.

If you are an authorized representative of a mission, you may not use your Mission Tax Exemption Card to make personal purchases exempt from tax.

### Vendor

If you provide utility services, you need only one exemption certificate from the purchaser to cover all sales to that person. For

other transactions, including sales of heating oil, get a separate Single Purchase Certificate for each cash sale (cash, check, etc.) and for each sale (cash or credit) to the holder of a red striped card.

Record the date and the name, address, and tax exempt number of the purchaser on the purchase invoice. Have the purchaser sign and date the certificate and invoice at the time of sale.

Verify the accuracy of the information on the certificate. Accept the certificate only if:

- the certificate is complete and accurate,
- the amount of purchase (in total) exceeds the minimum level shown,\*
- the exemption card has not expired,
- the purchaser is the person in the picture, and
- the purchaser is also the payer of record.\*\*

\* Minimum levels do not apply to purchases of utilities covered under Section 1105(b) of the Tax Law. (See Tax Notice N-86-25.1 for additional information on exemptions on utilities).

\*\* The purchaser cannot issue a personal check when making purchases for a mission.

You must retain each certificate for at least three years after the due date of the return to which it relates, or the date the return is filed, if later, and maintain a method of associating the certificate on file with the sale made.

**Substantial civil or criminal penalties, or both, will result from misuse of this form.**