



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Exempt Organization
Exempt Purchase Certificate

ST-119.1
(2/04)

☐ Single purchase certificate

☐ Blanket certificate

Your exempt organization number is
not your federal employer
identification number (see instructions).

Exempt organization number (6-digit number
issued by the New York State Tax Department)

EX - | | | | | |

Name of seller NuWave Communications, Inc			Name of exempt organization/purchaser		
Street address 8275 S. Eastern Ave., Suite 200			Street address		
City Las Vegas, NV	State NV	ZIP code 89123	City	State	ZIP code

The exempt organization must be the direct purchaser and payer of record.

You may **not** use this form to purchase motor fuel or diesel motor fuel exempt from tax.

Representatives of governmental agencies or diplomatic missions may not use this form.

Carefully read the instructions and other information on the back of this document.

I certify that the organization named above holds a valid Form ST-119, *Exempt Organization Certificate*, and is exempt from New York State and local sales and use taxes on its purchases.

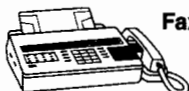
I also certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the New York State Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Print or type name of officer of organization	Title
Signature of officer of organization	Date issued

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

Instructions

General information

This form is not valid unless all entries have been completed.

If the organization **does not have** Form ST-119, *Exempt Organization Certificate*, issued by the Tax Department, it **may not use** this form and must pay sales tax on its purchases.

This form may not be used to make tax exempt purchases of motor fuel or diesel motor fuel, including No. 2 heating oil. Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane*, or Form FT-1025, *Certificate of Tax Exemption on Purchases of Enhanced Diesel Motor Fuel*, may be used to make qualifying purchases of diesel motor fuel exempt from tax.

Hospitals, volunteer fire companies, and volunteer ambulance services exempt from sales tax may claim exemption on the purchase of motor fuel by using Form FT-937, *Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies, and Volunteer Ambulance Services*. Other exempt organizations may use Form FT-500, *Application for Refund of Sales Tax Paid on Automotive Fuels*, to apply for a refund of sales tax paid on qualifying purchases of motor fuel and diesel motor fuel.

Representatives of governmental agencies or diplomatic missions may not use this form.

Substantial civil and/or criminal penalties will result from the misuse of this form.

To the purchaser

Check either the *Single purchase certificate* or *Blanket certificate* box.

A blanket certificate covers the original purchase and subsequent purchases of the same general type of property or service.

If you do not check the *Blanket certificate* box, the document will be considered a single purchase certificate.

Enter the organization's information as it appears on Form ST-119, *Exempt Organization Certificate*. The EX number requested is **not** a Federal employer identification number or New York State sales tax vendor ID number. The organization must have applied for, and received, exempt status from the Tax Department, and been issued a six-digit EX number. **If you do not have this number, you may not use this form.**

The organization's exemption from sales tax does **not** extend to officers, members, or employees of the exempt organization. Personal purchases made by these individuals are subject to sales and use tax.

An organization's exemption from sales tax does **not** extend to its subordinate or affiliated units. When making purchases, subordinate or affiliated units may **not** use the exemption number assigned to the exempt organization. Such misuse may result in the revocation of the exempt organization's exemption.

Please print or type the responsible officer information and fill in the date you are issuing this exemption certificate. The exemption certificate must be signed by a responsible officer of the organization.

To the seller

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate. If an exemption certificate with all entries completed is not received within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

Note: the exempt organization must be the direct purchaser and payer of record. Any bill, invoice, or receipt you provide must show the organization as the purchaser. Payment must be from the funds of the exempt organization. Payment may not be made from the funds of individual members of the organization, even if they will be reimbursed.

You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a purchaser with the exemption certificate you have on file from that purchaser.

You must keep this certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.