



New York State Department of
TAXATION and FINANCE

OTPA Sales Tax Exempt Organizations Unit
Building 9 Room 154
W.A. Harriman Campus
Albany, NY 12227

July 5, 2006

United States Postal Service
New York District
421 Eighth Ave Rm 3007
JAF Bldg
New York, NY 10199-9995

Dear Sir or Madam:

The Tax Law exempts United States governmental entities such as your organization, United States Postal Service, from the payment of New York State sales and use taxes on their purchases. In order to make tax exempt purchases, a United States 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 United States governmental entity.

Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to United States governmental entities. If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, from you, the United States Postal Service may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the United States Postal Service 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