

What Certificates are required to claim Tax Exempt

Please provide all required information highlighted in yellow. The certificate(s) must be signed and dated and include a Sales Tax Registration Number. We will not accept an incomplete certificate. If your company is exempt in more than one state, please be sure to include your Sales Tax Registration for applicable states.

A transaction may occur in either Connecticut or New York; therefore, we are requesting a tax exemption certificate required by both states.

Please place your customer account code or number on all certificates.

Resale

Refer to instructions included with Connecticut and New York Resale Certificate

- 1) Interstate Lumber Sales Tax Exemption Statement letter
- 2) Connecticut Sales & Use Tax Resale Certificate
- 3) Connecticut Statement of non-Connecticut State Buyers
- 4) New York Sales & Use Tax Resale Certificate Form ST-120 – must have a valid New York State Certificate of Authority number.

For the Contractor who performs work with an Exempt Organization

Contractors for the repair, alteration, improvement, remodeling, or construction of real property use this certificate to purchase materials and supplies to be installed or placed in a project being performed under contract with an exempt organization. Each time you begin a new tax exempt project, it is required by the state to obtain a new certificate, think of it this way, new tax exempt job, new tax exempt certificate.

- 1) Interstate Lumber Sales Tax Exemption Statement letter
- 2) Connecticut Certificate 141 Contractor Exempt Purchase Certificate
- 3) New York Form ST-120.1 Contractor Exempt Purchase Certificate
- 4) Attach the exempt organization exemption permit.

Exempt Organizations

The tax exempt organization must be the direct purchaser, occupant or patron of record and must also be the direct payer of record. Direct purchaser, occupant, or patron includes any employee or agent authorized by the organization to make purchases on the organization's behalf. Direct payer of record means that direct payment is made by the organization or from its funds directly to the vendor. Payment is accepted by exempt organization check or credit card.

- 1) Interstate Lumber Sales Tax Exemption Statement letter
- 2) Connecticut Certificate 119 Exempt Organization Certificate
- 3) Attach the exempt organization Exemption Permit issued to the organization by CT DRS (Connecticut Department of Revenue Service) or Determination letter or group exemption letter issued by the IRS which establishes that the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13).
- 4) New York Certificate 119.1 Exempt Organization Certificate
- 5) New York Certificate 119.1 Exempt Organization Certificate (Draft copy attached only)
- 6) Attach the exempt organization exemption permit New York Form ST-119.

Note: NYS Exemption Certificate 119.1 is mailed with the Exemption Certificate ST-119 to the exempt organization. NYS Form ST-119.1 is not available on NYS website. We cannot provide this form to you. We have provided a draft copy only as example. To get additional copies, the exempt organization must contact NY sales tax center at (518) 485-2889.

Farm and commercial Horse Boarding

The tangible personal property will be used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.

- 1) Interstate Lumber Sales Tax Exemption Statement letter
- 2) Connecticut Farmers Tax Exemption Permit
- 3) New York Form ST-125 Farmer's and Commercial Horse Boarding Operator's Exemption Certificate

Purchases and Sales by Governmental Entities

- 1) Interstate Lumber Sales Tax Exemption Statement letter
- 2) Connecticut Certificate-134, Exempt Purchases by Qualifying Governmental Agencies - use in conjunction with CT Department of Revenue Service issued purchasing cards (P-Cards).
- 3) The CT Comptroller's Office has developed a purchasing card program for state agencies. P-cards, which are similar to credit cards, may be used by authorized state agency personnel to make agency purchases of \$1,000 or less. In addition to having the agency's tax exemption number on the face of the P-card, "State of Connecticut" is printed on the card. Although state-issued P-cards include the individual state employee's name, the purchase is made by the qualifying agency and, therefore, is exempt from tax.
- 4) Governmental Entity Letter from NYS Sales Tax Exempt Organization unit (518) 457-2782 to provide confirmation to seller the organization is exempt.
- 5) New York Form AC-946 Certificate – for employees of New York State governmental entities, while in the performance of their official duties, may make tax-exempt purchases of property or services (but not food and drink for personal consumption) by presenting vendors with a properly completed Form AC-946, Tax Exemption Certificate.

You may send the certificate(s) in one of three ways:

- Email a PDF file to dgiordano@interstatelumber.com
- Fax the certificate(s) to (203) 531-6318 Attn. Deborah Giordano
- Regular US Mail to:
Interstate + Lakeland Lumber Corp.
Attn. Deborah Giordano, 247 Mill St., Greenwich, CT 06830

Exemption certificates must be completed in full, signed and dated. Please contact Deborah Giordano directly at (203) 413-1671 or email at dgiordano@interstatelumber.com.

You may also contact Gary Schneidman directly at (203) 531-8885 x1409 or email at gschneidman@interstatelumber.com.