



Important Notice

April 2005

Sales to Private Entities that have been Appointed as an Agent of a New York Governmental Entity

The Tax Department has instituted a new policy regarding sales to private entities that have been appointed as an agent of a New York governmental entity. The rules with respect to sales directly to a New York governmental entity remain the same. **Effective July 1, 2005**, in order for you to make tax exempt sales to a private entity as agent for a New York governmental entity, you must obtain from the private entity a properly completed Form ST-122, *Exempt Purchase Certificate for an Agent of a New York Governmental Entity*, or Form FT-122, *Fuel Tax Exempt Purchase Certificate for an Agent of a New York Governmental Entity*. A copy of Form DTF-122, *Certification of Agency Appointment by a New York Governmental Entity*, must be attached to Form ST-122 or Form FT-122.

More information will be made available on our Web site www.nystax.gov in the near future. If you have any questions, please contact our Business Tax Information Center at 1 800 972-1233.

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.