

Tax Exempt Status Policy

Effective Date:	December 8, 2017
Supersedes:	n/a
Policy Review Date:	3 years from effective date
Issuing Authority:	Research Foundation President
Responsible Party:	Chief Financial Officer
Contact Information:	rffinannce@rfsuny.org 518.434.7050

Reason for Policy

When using RF funds to make a purchase, exemption from sales and use taxes must be requested. The RF Tax Exempt Number is printed on the bottom of the Purchase Order. If an order is made by telephone, the RF's tax-exempt status should be noted to the supplier.

Statement of Policy

As a non-profit organization, the Research Foundation is exempt from New York State and local sales and use taxes. For additional information and to view the forms, please visit [Tax Exempt Information Sheet](#).

Exempt Organization Certification

The Research Foundation's tax-exempt status is certified through the New York State Department of Taxation and Finance.

Exempt Organization Certification Form (ST-119.1)

When a purchase order is not used, an "Exempt Organization Certification (ST-119.1)" form should be submitted to the supplier at the time of purchase. The tax-exempt certificate can be accessed from the RF Web site, under Forms, Purchasing.

There are certain policies that affect the acceptable use of the certification and the RF's tax-exempt status. These policies are described in the block that follows.

Acceptable Use

The New York State Department of Taxation and Finance requires that the "Exempt Organization Certification (ST.119.1)" form be used in a specific manner with a specific name and address.

Address and Signature

The only version of the certification that may be submitted to suppliers is the one listing central office's Albany address and the RF Chief Financial Officer's signature. Operating locations should not modify the certificate in any way, regardless of the name and location address of the person submitting it.

Acceptable Use

The New York State Department of Taxation and Finance requires that the "Exempt Organization Certification (ST.119.1)" form be used in a specific manner with a specific name and address.

Types of Payments

The Research Foundation must be the direct purchaser and payer of record. RF exemption from New York State and local sales and use tax does not extend to officers, members, or employees of the Research Foundation. Payments must be made from the funds of the Research Foundation.

Exemptions Not Honored

The supplier is not required to waive the sales tax if a payment is made with other than RF funds. If taxes are paid, they may be reimbursed if

- campus policy allows for reimbursement
- reimbursement is appropriate under sponsor guidelines, and
- the receipt or other expenditure documentation contains a brief explanation of the circumstances under which the taxes were paid.

Confirmation of IRS 501(c)(3) Tax Exempt Status

The link below provides a copy of correspondence that can be used to document that The Research Foundation of State University of New York is a 501(c)(3) corporation under the Internal Revenue Code and therefore exempt from federal income tax.

[Confirmation of IRS 501\(c\)\(3\) Tax Exempt Status](#)

Responsibilities

The following table outlines the responsibilities for compliance with this Policy:

Responsible Party	Responsibility
Every individual who initiates, processes, reviews, approves, or records financial transactions on behalf of the RF.	Responsible for complying with and administering this policy.

Definitions

None

Related Information

None

Forms

To access the forms below, please contact [Central Office Finance Department](#)

New York

California

Florida

Kentucky

Massachusetts

New Jersey

Pennsylvania

Tennessee

Texas

History

Date	Summary of Change
February 16, 2022	Policy reviewed. Updated contact info related to obtaining forms.
December 8, 2017	Update verbiage and links and moved into new format.

