



STATE OF NEW YORK DEPARTMENT  
OF TRANSPORTATION 333 EAST  
WASHINGTON STREET SYRACUSE,  
N.Y. 13202

CARL F. FORD, P.E.  
ACTING REGIONAL DIRECTOR

THOMAS J. MADISON, JR.  
COMMISSIONER

### **Notice to Suppliers Concerning Sales Taxes and Federal Excise Taxes**

To Whom It May Concern:

In answer to your recent inquiry, the following information is given. This was taken from Paragraph 60 of the General Specifications published by the Office of General Services.

#### 60. Tax Provisions

Purchases made by the State of New York are not subject to State or Local sales taxes or Federal excise taxes. To satisfy the requirements of the New York State Sales tax, either the purchase order issued by an agency or institution of New York State for supplies or equipment, or the voucher forwarded to authorize payment for such supplies and equipment will be sufficient evidence that the sale by a contractor or vendor was made to the State of New York, an exempt organization under section 1116 (a) (1) of the tax law. Exemption certificate for Federal Excise taxes will be furnished upon request by the firm or corporation is, however, exempt from paying the New York State Truck Mileage and Unemployment Insurance or the Federal Social Security Taxes.

In lieu of the State furnishing an exemption certificate for excise taxes, you are advised the New York State Registration Number 14740026K covers tax free transactions under the Internal Revenue code.

Sincerely,

Patricia Allen  
Administrative Services