



# Certification of Tax Status of Information or Entertainment Services Provided Via Telephony or Telegraphy or Telephone or Telegraph Services

Before using or accepting this certificate read the instructions on the back carefully.

(Please type or print)

Name of billing agent (telephone company)			Name of service provider		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Do **not** use this document unless you are a registered vendor or an organization exempt under section 1116(a) of the Tax Law; and, do **not** use this document as proof of exemption from the tax imposed on sales of telephony and telegraphy and telephone and telegraph services under section 1105(b) of the Tax Law.

Use this document to advise the telephone company billing charges to the telephone number shown, that the services you are providing via that telephone number are **not** information or entertainment services subject to tax imposed under section 1105(c) (9) (ii) of the Tax Law. No other exemption certificate or certification is acceptable.

If more than one person provides billing services with respect to these information or entertainment services, photocopies of this certification may be given to the other billing agents.

## Complete Either Part I or Part II

### Part I – Nontaxable Sales of Services Provided Via Telephony or Telegraphy Services

I certify that the charges for calls to telephone number ( ) are charges for information or entertainment services that are not subject to the state and local sales tax **or** the additional 5% tax imposed under section 1105(c)(9)(ii) of the Tax Law because:

- ☐ (1) I am an exempt organization as defined under paragraph 4, 5 or 7 of section 1116(a) of the Tax Law. My sales of these services are exempt from tax. My *Exempt Organization Certificate* number is: . (Any organization exempt under one of these sections of the Tax Law, whether or not the organization has a *Certificate of Authority*, must check this box and enter its *Exempt Organization Certificate* number.)
- ☐ (2) I am exempt under paragraph 1, 2, 3 or 6 of section 1116(a) of the Tax Law (New York State, The United States of America, The United Nations or a qualified Indian Nation or tribe) **and** I am providing services exempt from tax.
- ☐ (3) The service is exempt from tax. My *Certificate of Authority* identification number is: .  
(In order to issue this certification, a service provider must have a **Certificate of Authority** identification number.)

If box 2 or 3 is checked, indicate what service is being provided and state the reason for the exemption \_\_\_\_\_

Signature of service provider, owner, partner, officer of corporation, officer of organization, etc. Title Date

### Part II – Sales of Services Provided Via Telephony or Telegraphy That Are Subject to the State and Local Sales Tax But Not Subject to the Additional 5% State Sales Tax

I certify that the charges for calls to telephone number ( ) are not subject to the additional 5% state sales tax imposed under section 1105(c)(9)(ii) of the Tax Law because the charges are for entertainment or information services that are not received by the customer exclusively in an aural manner (by ear).

Indicate what service is being provided: \_\_\_\_\_

Signature of service provider, owner, partner, officer of corporation, officer of organization etc. Title Date

## Instructions

### General Information

All entertainment services provided by telephony or telegraphy or telephone or telegraph services are subject to state and local sales tax. All information services provided by telephony or telegraphy or telephone or telegraph are also subject to tax, except when the information would not be taxable if sold in written form, e.g., because it is personal or individual in nature, and is not or may not be substantially incorporated into reports furnished to others. Providers of nontaxable services who do not bill their customers directly must give this form, Form ST-930, to whomever will be doing the billing.

Only vendors registered to collect sales tax or organizations that are specifically exempt under section 1116(a) of the New York State Tax Law may issue this sales tax exemption certification.

This certificate covers only the exemption for services taxed under 1105(c)(9)(i.e., the 5% state sales tax imposed on services received aurally plus the 4% state and any local tax). It may not be used to cover telephony and telegraphy or telephone and telegraph services taxed under 1105(b) or written information services taxed under 1105(c)(1).

**To be valid, this certificate must be completed in its entirety.** The name and address of both the billing agent and the service provider, including the zip code, must be typed or printed in the spaces indicated.

### Specific Instructions

#### Part I

Complete this part to exempt information or entertainment services furnished by means of telephony or telegraphy when the services:

- are not subject to tax because they are provided by certain exempt organizations, whether or not otherwise taxable; or
- are provided by governmental entities or Indian nations or tribes, are not entertainment, or are information services not subject to tax (as explained previously); or
- are provided by registered vendors, are not entertainment, or are information services not subject to tax (as explained previously).

Enter on the blank line, the telephone number that provides the exempt service, including the exchange to which the number is related (for example 1-500-333-9999).

### Check the applicable box

- Box 1:** Organizations exempt under paragraphs 4, 5 or 7 of section 1116(a) of the Tax Law, whether or not registered vendors, must check this box and enter their *Exempt Organization Certificate* number. These organizations include (1) corporations, associations, trusts, community chests, funds and foundations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, to foster national or international amateur sports, or for the prevention of cruelty to children or animals, (2) veteran's organizations and (3) health maintenance organizations.
- Box 2:** New York State or any of its agencies, instrumentalities, public corporations or political subdivisions; the United States of America and any of its agencies and instrumentalities; the United Nations or any international organization of which the United States of America is a member; or certain Indian nations or tribes residing in New York State (paragraphs, 2, 3 or 6 of section 1116(a) of the Tax Law) must check this box if they provide exempt services.
- Box 3:** Registered vendors providing nontaxable information services must check this box and enter their *Certificate of Authority* identification number in the space indicated.

If box (2) or (3) is checked, you must indicate what services are provided through the telephone number shown, including the reason the services are exempt. Please be brief but specific.

Sign your name on the line provided, including your title and the date you issued the certificate.

### Part II

Complete this part if you are providing services that are subject to the state and local taxes but exempt from the 5% additional state tax. These services include the transmission of entertainment or information by means of telephony or telegraphy received other than in an aural manner (e.g., through computer bulletin boards). Describe the services you sell, explaining why they are exempt. Please be brief but specific.

Enter on the blank line, the telephone number that provides the exempt service, including the exchange (for example, 1 500 333-9999).

Sign your name on the line provided, including your title and the date you issued the certificate.

Entertainment and information services delivered by means of telephony or telegraphy, whether or not otherwise taxable, are not subject to sales tax when purchased by organizations and other entities exempt from the general sales and use tax under section 1116(a) of the Tax Law. However, organizations exempt under section 1116(a) of the Tax Law must issue Form ST-119.1, *Exempt Organization Certification*, or other appropriate documentation (e.g., governmental purchase order) when they purchase these services.

### Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 18-A, 28, and 28-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

### Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. 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 the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.