

# New York FFA's Guide to Obtaining Tax Exemption





NATIONAL  
FFA ORGANIZATION

## Tax Exempt Information

Updated: May 2018

*Local and State FFA and FFA Alumni and Supporters chapters are considered for Internal Revenue Service exemption purposes as a subordinate to the National FFA Organization, which at time of non-profit exemption approval in 1976 was the Future Farmers of America State Associations & Local Chapters.*

### INTERNAL REVENUE TAX NUMBER

The central organization, according to the Internal Revenue Service, is the National FFA Organization. The National FFA has been designated a group exemption number (GEN) by the Internal Revenue Service (IRS). All subordinates of the National FFA, which include all **chartered and active** local and state FFA and FFA Alumni and supporters chapters and associations, must use this GEN number to verify tax exempt status on all reports to the IRS. Local and state FFA and FFA Alumni and supporters chapters and associations must file for their own employer identification number (EIN) which is required when filing the IRS Form 990/990-N. The EIN is also required when bank accounts are opened or other investments are established that generate interest or dividends for the local or state FFA and FFA Alumni and supporters chapters and associations. For additional information or directions on how to obtain an EIN, please reference the [Obtaining Tax-Exempt Status](#) document on FFA.org.

National FFA contacts the IRS to link local and state FFA and FFA Alumni and supporters chapters and associations to our GEN. This automatically defaults their fiscal year to match National FFA's, which is January 1-December 31. If a different fiscal year is required, they must complete IRS form 1128 and submit it directly to the IRS.

The IRS sends the National FFA Organization a list of all chapters and associations using the National FFA's group exemption number for their EIN on an annual basis. National FFA is required to verify this list for the IRS and add/delete FFA chapters and associations as necessary. If a chapter becomes inactive with their state association, they will be in violation if they use the GEN for non-profit status.

### WHO MUST FILE FORM 990/990-N?

All subordinates of the National FFA Organization that are part of the National FFA Organizations GEN must file a Form 990 or Form 990-N with the Internal Revenue Service every year. Subordinates should define gross receipts to mean the total amount received from all sources (including membership dues and all fund raising activities) during its annual accounting period, without subtracting any costs or expenses. Note that if the gross income of your chapter or association is normally not more than \$50,000 you are only required to complete the Form 990-N. When gross income is (over the period of two or more years) normally greater than \$50,000 a year, the chapter or association must complete the entire Form 990 or 990-EZ. All subordinates must submit either the Form 990-N or the Form 990 to maintain their nonprofit status. For more information about the 990, 990-EZ and 990-N, visit [www.irs.gov/charities](http://www.irs.gov/charities).

### **SIMPLE AND STRAIGHTFORWARD**

The 990-N e-postcard is a simple, Internet-based form that asks a few indemnifying questions about your organization. You can only file the e-Postcard online – there is no paper form. All you need is access to a computer and an e-mail address. No special software is necessary, and there is no cost to file an e-Postcard. It is free!

To file the e-Postcard, go to [www.irs.gov/eo](http://www.irs.gov/eo) click on "Annual Electronic Filing Requirements for Small Exempt Organizations – Form 990-N (e-Postcard)," where you will find a link to the e-Postcard filing system. You will file the e-Postcard through the Web site of the IRS's trusted partner, the Urban Institute.

If you choose to, you can file a Form 990 or Form 990-EZ instead of the e-Postcard, but it must be a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy your annual filing requirement. In addition, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late. There is no late filing penalty associated with the e-Postcard. However, if you fail to file your e-Postcard (or an information return) for three consecutive tax years, your organization will lose its tax-exempt status.

### **STATE INCOME AND SALES TAXES**

The Group Exemption GEN only gives tax exemption from federal income taxes. It does not apply to state income taxes or sales taxes, as these are governed by a particular state.

If you have not already requested to be added to the National FFA's group exemption, National FFA can help you with that. To be part of National FFA's group exemption, your chapter/association will need to obtain a federal ID number known as an EIN (Employee Identification Number) from the IRS.

In order to be **sales tax exempt** at the state level, all local and state FFA and FFA Alumni and supporters chapters and associations will have to contact the state agency that manages sales taxes. This is the State Department of Revenue in some states; it may be a different agency in your state. The agency should have a form for chapters/associations to use to request exemption from sales tax and they can indicate that the chapter/association is exempt from federal income taxes under the National FFA's GEN and include that information with the application. That may be enough to get the exemption.

Has your chapter/association applied for income tax exemption in your state? If not, you may need to do so in order to be eligible for sales tax exemption. It really depends on your state's requirements.

### **WHERE TO GO FOR HELP**

Please visit the IRS Web site at [www.irs.gov/charities](http://www.irs.gov/charities) for the new Form 990 and instructions, as well as other helpful materials at [www.stayexempt.org](http://www.stayexempt.org). For specific tax or accounting questions, please consult your local tax advisor/accountant. You can also visit [www.irs.gov](http://www.irs.gov).

**Steps to Obtaining a New York State Exempt Organization Certificate:**

**1. Obtain own Employer Identification Number – Complete SS-4 Form (2-3 weeks)**

First, your chapter must obtain a Federal Employer Identification Number from the Internal Revenue Service by completing the SS-4. Every local FFA Chapter must have their own EIN number, even though you do not have employees.

These numbers are used by the federal and state governments to document tax accounts. This number signifies that you “do business” and this is the number that New York will use for acknowledging you operate as a business.

It is also the only way that your chapter will become recognized as a member of the National FFA Organization, which is a 501(c)3 not-for-profit organization. The National FFA will report your chapter to the IRS as an affiliate “officially” only when you have an EIN and you ask them to in writing.

**FILLING OUT THE SS-4:**

Line 1: Your Chapter’s name as it is reported by the National FFA

Line 2: Your Chapter’s mailing address as it is reported by the National FFA

Line 3: Your Name

Line 4a & b: Your Chapter’s mailing address

Line 7: Your Chapter’s mailing address county

Line 7a: Your Name

Line 7b: 54-0524844 (National FFA’s Tax ID Number)

Line 8a: Check “No”

Line 9a: Check “Other nonprofit organization” and then type in education. Then, use National FFA’s Group Exemption number (GEN) on line 9a - 0776.

Line 10: Check Other (Write in “requirement for NYS Tax Exempt Organization”

Line 11: Date your chapter was chartered – use original charter date

Line 12: June

Line 13: -0- (for each section)

Line 14: Yes

Line 15: N/A

Line 16: Other (write in Educational Support)

Line 17: N/A

Line 18: No

Then sign and date the form and make a copy for your records.

**Application for Employer Identification Number**

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)  
 ▶ Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.  
 ▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN \_\_\_\_\_

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested	
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions)	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)
	<b>6</b> County and state where principal business is located	
	<b>7a</b> Name of responsible party	<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members ▶	
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a</b> Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____
<b>10</b> Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year	
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
Agricultural	Household	Other
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
<b>16</b> Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here ▶		
<b>Third Party Designee</b>	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶		Applicant's fax number (include area code)
Signature ▶	Date ▶	

## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1-18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC (or similar single-member entity)	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup> , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

**2. Once you receive your EIN, you must obtain a copy of the National FFA's tax documentation (3-4 weeks)**

Write a letter to the National FFA (example enclosed) asking for a copy of the National FFA's 501(c)3 status and proof you are an affiliate.

Make sure that your letter requests the specifics listed below:

- a) A copy of the documentation that the National FFA is recognized by the IRS as a 501(c)3 organization.
- b) A letter and roster that shows that your chapter is in good standing – include your chapter's name, number and mailing address.

Attach your letter to the National FFA's form as well as a copy of the documentation provided by the IRS granting your EIN.



Do NOT USE!  
Locate new form on ffa.org.

## National FFA Alumni Association

### Tax Exempt Return From

The following affiliate is officially chartered with the National FFA Alumni Association. We have obtained an EIN number using the FFA Organization GEN number. Please add our information to the IRS listing maintained by the National FFA Organization.

Affiliate name: \_\_\_\_\_

Affiliate ID: \_\_\_\_\_

Affiliate address: \_\_\_\_\_

Affiliate City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Federal ID number (EIN) \_\_\_\_\_

#### Contact Information:

Name: \_\_\_\_\_

Phone number: \_\_\_\_\_

Email address: \_\_\_\_\_

Please complete and return to:

~~Colleen Rose~~  
Colleen Rose

Accountant

National FFA Organization

6060 FFA Drive PO Box 68960

Indianapolis, IN 46278-1370

Voice: (317) 802-4311

Fax: (317) 802-5311

**crosene@ffa.org**



*Cory Wood*  
*High School Principal*  
*Phone: 315.287.1900*



*Maria Mastros*  
*Assistant Principal*  
*Fax: 315.287.5513*

*"Delivering the Promise of a Brighter Future"*

Monday, July 23, 2018

~~6060 FFA Drive~~

~~Indianapolis, IN 46278-1370~~

National FFA Organization  
6060 FFA Drive PO Box 68960  
Indianapolis, IN 46278-1370

Dear ~~Maria Mastros~~:

I am writing you to request our chapter be recognized as an affiliate of the National FFA Organization as we are seeking tax exempt status in New York State.

The New York State Department of Taxation and Finance requires the following:

1. A copy of the letter from the IRS granting 501(c)3 not-for-profit status.
2. A letter and copy of the current roster indicating our chapter is in good standing. The roster must show our chapter name, number and mailing address.

I have enclosed a copy of the documentation of our Federal EIN number as well as a completed affiliate request letter for your use.

Please mail the requested documents to my attention at: Gouverneur FFA Chapter, 133 E Barney Street, Gouverneur, New York 13642 at your earliest convenience.

Thank you in advance.

Sincerely,



Mary-Elizabeth Foote  
Gouverneur FFA Advisor  
Gouverneur Agricultural Science Teacher

**IRS** DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0023

000596.869557.140297.25341 1 MB 0.424 530



**GOUVERNEUR FFA  
% MARY-ELIZABETH FOOTE  
133 E BARNEY ST  
GOUVERNEUR NY 13642**

000596

Date of this notice: 07-13-2018

Employer Identification Number:  
[REDACTED]

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at:  
1-800-829-4933

**IF YOU WRITE, ATTACH THE  
STUB OF THIS NOTICE.**

**WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER**

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status under Internal Revenue Code Section 501(c)(3), organizations must complete a Form 1023-series application for recognition. All other entities should file Form 1024 if they want to request recognition under Section 501(a).

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search [www.irs.gov](http://www.irs.gov) for Annual Exempt Organization Return: Who Must File), you will lose your tax-exempt status if you fail to file a required return or notice for three consecutive years. We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important information, visit [www.irs.gov/charities](http://www.irs.gov/charities).

**IMPORTANT REMINDERS:**

- \* Keep a copy of this notice in your permanent records. This notice is issued only one time and IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.
- \* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is GOUV. You will need to provide this information, along with your EIN, if you file your returns electronically.

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter. Thank you for your cooperation.

**3. Complete NYS Form S.119.2 – Application for an Exempt Organization Certificate (2-3 Weeks)**

When the National FFA provides the documentation (two letters, enclosed), complete the S.119.2 – the form requesting exempt status. Attach just the information provided by the National FFA - a letter/form stating your affiliation – and then send the S.119.2 form and National FFA’s documentation.

**Completing the ST-119.2**

Line 1a: Check Educational

Line 2: Check “No”

Line 3-5: Leave Blank

Line 6: Check “No”

Line 7: Check “No”

Line 8: Check “Yes”

Line 9: Check “Yes”

Line 10: Check “Other”

Sign and date the form, including your name, title and email. Make sure that your documents match the files sent from the National FFA. Then, mail this form, with your documentation from the National FFA to the NYS Tax Department, Exempt Organization Unit.



# Instructions for Form ST-119.2

## Application for an Exempt Organization Certificate

# ST-119.2-I

(12/13)

Read these instructions carefully and complete all applicable sections on the form. We cannot process an incomplete application.

**Note:** In addition to applying for an *Exempt Organization Certificate* to make exempt purchases, if your organization makes sales through a shop or store, or a restaurant, tavern, or other similar establishment, it must register for sales tax purposes and collect and remit sales tax. Also, your organization must register for sales tax purposes and collect and remit sales tax if it makes any of the following sales, whether or not made from a shop or store:

- any lease or rental of tangible personal property;
  - any utility service described in Tax Law section 1105(b);
  - any service to real property described in Tax Law section 1105(c)(5); and
  - any tangible personal property where the sale is made by remote means, such as by telephone, mail order (including email), over the Internet, or by other similar methods, provided the sales are made with a degree of regularity, frequency, and continuity.
- Also, if the organization sells parking services or operates a hotel or makes amusement charges, it must register for sales tax purposes and collect and remit tax.
- To register for sales tax purposes, visit the *New York Business Express* at [www.businessexpress.ny.gov](http://www.businessexpress.ny.gov) to obtain a *Certificate of Authority*.

### Who should file this form

An organization described in Tax Law section 1116(a)(4), 1116(a)(5), 1116(a)(7), 1116(a)(8), or 1116(a)(9), should file Form ST-119.2 to apply for an *Exempt Organization Certificate*. If the Tax Department issues you an *Exempt Organization Certificate*, you may make tax-exempt purchases.

Agencies of the United States and of New York State and its political subdivisions should not use this form. They may make tax-free purchases by presenting vendors with governmental purchase orders.

Units of the Boy Scouts of America and the Girl Scouts of the USA should contact their local councils for the procedures they must follow to establish sales tax exemption.

New York State Tax Law does not provide sales tax exemptions to other states or their political subdivisions.

### Where to file

Mail your completed application and all attachments to:

NYS TAX DEPARTMENT  
SALES TAX EXEMPT ORGANIZATIONS UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

### Refunds for sales tax previously paid

Once you establish your exempt status, you may be entitled to a refund of sales tax you previously paid if you met the requirements for exemption when the purchases were made. However, if you had to amend documents or change operations to qualify for exemption, you are not entitled to a refund of taxes paid before the effective date of the change.

Use Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, to request a refund. Keep sales slips and invoices to support your claim. Refunds are generally subject to a three-year statute of limitations.

### Specific instructions

Enter all applicable information and attach the requested documents. Documents submitted with this application will not be returned, so be sure to keep copies.

Enter the organization's legal name (as it appears in its organizing documents), telephone number, physical address, and mailing address.

Enter the name, title, telephone number, email address, and fax number of the person to contact if we need more information or documentation

to make our determination. If the person is someone other than a trustee or officer of the organization, this application must be accompanied by a power of attorney executed by an authorized officer before we can provide any information on the status of the application to the contact person. Use Form ST-119.4, *Application for an Exempt Organization Certificate Power of Attorney*.

If unincorporated, enter the date organized (i.e., the date that the organizing documents were formally adopted). If incorporated, enter the date the articles of incorporation were filed with the appropriate government agency.

Enter your federal employer identification number. (This number is not proof of federal exemption as required on lines 8 and 9 below.)

**Line 1a** – Mark an **X** in the box on line 1a and any applicable additional boxes to indicate the purpose for which you are claiming exempt status if you are applying under Tax Law section 1116(a)(4). In addition to being organized for one or more of the listed activities, you must meet the following requirements:

- No part of the organization's net income can benefit private shareholders or individuals.
- The organization cannot, as a substantial part of its activities, attempt to influence legislation. (If you have established federal exemption under Internal Revenue Code (IRC) section 501(c)(3), that section will govern the extent of legislative activities permissible. If not, the Tax Department will make the determination.)
- The organization cannot participate, directly or indirectly, in political campaigns for or against candidates for public office.
- The organization's assets must be dedicated to its exempt purposes. If it is dissolved or terminated, the assets must be distributed to further one or more exempt purposes or to a federal, state, or local government for a public purpose.
- If organized to foster national or international amateur sports competition, the organization may not provide athletic facilities or equipment unless it is an amateur sports organization organized and operated primarily to support and develop amateur athletes for, or to conduct, national or international sports competition.

**Line 1b** – Mark an **X** in the box and indicate the percentages of each type of member if you are applying under Tax Law section 1116(a)(5). At least 75% of the organization's membership must fall within the first category listed. In addition, you must be organized in New York State, and no part of the organization's earnings can benefit private shareholders or individuals.

Auxiliary units, societies of, or trusts or foundations for posts or organizations may also qualify as exempt organizations if they show that they were created by and are affiliated with an organization already exempted by the Tax Department. Attach a copy of the federal determination letter confirming your IRC section 501(c)(19) exemption.

**Line 1e** – Mark an **X** in the box and attach a copy of your federal or New York State charter if you are applying under Tax Law section 1116(a)(9). **Note:** Effective March 1, 2008, all state-chartered credit unions, as defined by New York State Banking Law section 2(9), will be exempt from sales tax, regardless of when they were chartered. (For more information regarding credit unions designated as exempt organizations, see TSB-M-06(4)S, *Credit Unions Designated as Exempt Organizations for Sales and Use Tax Purposes*.)

**Lines 3 through 6** – Answer the questions on lines 3 through 6 by marking an **X** in the applicable boxes. Answering **Yes** to a question will not necessarily disqualify you, but you must attach an explanation.

**Line 7** – If you answer **Yes**, attach an explanation of how you meet the criteria of a qualified amateur sports organization as defined in Tax Law section 1116(f).

**Line 8** – Mark an **X** in the **Yes** box and attach a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption if your organization has been granted exemption in its own name under IRC section 501(c)(3). No other documentation is needed; however, we reserve the right to request any additional information necessary to make our determination.

**Line 9** – Mark an **X** in the Yes box if you are a subunit of an organization that has a group IRC section 501(c)(3) exemption. Attach a copy of the federal determination letter confirming your 501(c)(3) exemption and one of the following:

- a current letter from the "parent" organization certifying that the subunit is a member of the organization and is included under the federal 501(c)(3) exemption, or
- a copy of the "parent" organization's directory of subunits that lists this subunit as one of those covered by the federal exemption.

If your organization has been granted federal exemption under some other IRC section, attach a copy of the federal determination letter confirming your exemption. All attachments are required.

If there is a discrepancy between the name and address as it appears on the federal determination letter and on this application, please explain.

**Line 10** – To qualify for exempt status, you must be formally organized to conduct exempt activities and you must have organizing documents specifying the activities. Mark an **X** in the appropriate box to indicate your type of organization and attach copies of the required organizing documents including any amendments to them (if you are attaching a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption, you need not attach the organizing documents). Note that these documents cannot be returned.

**Line 11** – You must also attach the following to your application (unless you are attaching a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption as previously noted):

- Statement of activities – Describe your present and future activities in detail. Do not use general statements or repeat the language of your organizing documents. If you are not fully operational, explain what stage of development you have reached, what remains to be done, and when you will be fully operational.
- Statement of receipts and expenditures
- Statement of assets and liabilities – Assets are all real and personal property; liabilities are all outstanding debts, of any nature.

If you do not have formal financial statements, you may use the following examples as a guide. Bank statements, copies of receipts, invoices, and journal or ledger sheets are **not** acceptable substitutes.

**Examples:**

Name of Organization  
Statement of receipts and expenditures  
January 1, XXXX, through December 31, XXXX

<b>Receipts:</b>	
Dues: membership 50 @ \$2.00	\$ 100.00
Contributions:	
Voluntary contributions from members	500.00
Contributions from the public	1,000.00
<b>Funding:</b>	
Department of Recreation	1,000.00
HUD	500.00
(submit copies of pertinent contracts)	
<b>Receipts from fund-raising activities:</b>	
Bake sale	150.00
Dinner dance tickets	600.00
<b>Total receipts</b>	<u>\$3,850.00</u>
<b>Expenditures:</b>	
<b>Fund-raising expenses</b>	
Bank, advertising, food	\$ 300.00
<b>Contributions to:</b>	
Jonesville Fire Co.	50.00
St. Lukes Church	25.00
<b>Operating expenses:</b>	
Electricity	600.00
Telephone	200.00
Fire insurance	300.00
Miscellaneous	50.00
<b>Total expenditures</b>	<u>\$1,525.00</u>

Name of Organization

**Statement of assets and liabilities**  
As of December 1, XXXX

<b>Assets:</b>	
Cash on hand:	\$ 200.00
Cash in bank:	1,500.00
Investments: Stock 10 @ \$50.00	500.00
Office supplies and equipment	300.00
Buildings	20,000.00
Land: 5 acres	2,000.00
<b>Other assets:</b>	
Bus	600.00
<b>Total assets</b>	<u>\$25,100.00</u>
<b>Liabilities:</b>	
Accounts payable	\$ 00.00
Loans payable: Bank of NY	500.00
Mortgage payable:	10,000.00
<b>Other liabilities:</b>	
Electric bill	60.00
<b>Total liabilities</b>	<u>\$10,560.00</u>

**Signature** – An officer of the organization must sign and date this application. Be sure you have completed all applicable entries and included true copies of all required documents. We will return any incomplete applications to you. Keep copies of your application and all attachments.

**Need help?**



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



**Telephone assistance**

**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**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, call the information center.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.



# Application for an Exempt Organization Certificate

State and Local Sales and Use Tax

Name of organization		Organization's telephone number ( )	
Physical address (number and street)	City	State	ZIP code
Mailing address	City	State	ZIP code
Name and title of person to be contacted (see instructions)		Contact person's telephone number ( )	
Email address of person to be contacted		Contact person's fax number ( )	
Date formally organized	Date incorporated	Federal employer identification number	

Mark an X in the appropriate box to indicate the Tax Law section under which you are claiming exempt status.

1a  **Section 1116(a)(4)** – Mark an X in the appropriate box to indicate the purpose for which you are claiming exempt status (see instructions).

- |                                      |  |   |
|--------------------------------------|--|---|
| <input type="checkbox"/> Religious   | <input type="checkbox"/> Testing for public safety | <input type="checkbox"/> Prevention of cruelty to children or animals                   |
| <input type="checkbox"/> Charitable  | <input type="checkbox"/> Scientific                | <input type="checkbox"/> Fostering national or international amateur sports competition |
| <input type="checkbox"/> Educational | <input type="checkbox"/> Literary                  |   |

1b  **Section 1116(a)(5)** – A post or organization organized in New York State of past or present members of the United States armed forces, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization organized in New York State (see instructions).

What percentage of your members are past or present members of the United States armed forces? ..... \_\_\_\_\_ %

What percentage of your members are cadets or are spouses, widows, widowers, ancestors, or lineal descendants of past or present members of the United States armed forces or of cadets?..... \_\_\_\_\_ %

What percentage of your members do not fall within either of the above categories?..... \_\_\_\_\_ %

If the post or organization has received a federal ruling on its exemption claim, attach a copy of the federal determination letter confirming your Internal Revenue Code (IRC) section 501(c)(19) exemption.

1c  **Section 1116(a)(7)** – A not-for-profit corporation acting as a health maintenance organization subject to the provisions of Public Health Law Article 44. You must attach a copy of the certificate of authority issued by the New York State Health Department.

1d  **Section 1116(a)(8)** – A cooperative or foreign corporation doing business in this state pursuant to the Rural Electric Cooperative Law.

1e  **Section 1116(a)(9)** – A credit union, as defined by New York State Banking Law section 2(9), where it is the purchaser, user, or consumer of services or property, or where it is a vendor of services or property of a kind not ordinarily sold by private persons (see instructions).

2 Are you currently registered for sales tax purposes with the Tax Department? ..... Yes  No   
If Yes, enter your sales tax Certificate of Authority number \_\_\_\_\_.

If you answer Yes to questions 3 through 7, attach an explanation (see instructions).

3 Has any distribution of the organization's property ever been made to shareholders, members, or other individuals?..... Yes  No

4 Does any part of the net earnings of the organization go to the benefit of any private shareholder or individual? .... Yes  No

5 If you marked box 1a, has the organization ever attempted to influence legislation?..... Yes  No

6 If you marked box 1 a, has the organization ever participated or intervened, directly or indirectly, in any political campaign or endorsed or opposed any candidate for public office?..... Yes  No

7 If you marked box 1 a and the organization fosters national or international amateur sports competition, does it provide any facilities or equipment, either directly or indirectly, to anyone?..... Yes  No

8 Has the organization received an exemption from federal income tax under IRC section 501(c)(3)?..... Yes  No   
(If Yes, you must attach a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption.)

9 If you are a branch or chapter, has your parent organization received an exemption from federal income tax under IRC section 501(c)(3) that applies to subordinate branches or chapters (see instructions)?..... Yes  No   
(If Yes, you must attach a copy of the federal determination letter confirming your IRC section 501(c)(3) exemption.)

10 Mark an X in the appropriate box to indicate your type of organization (see instructions).

- Corporation (attach a copy of articles of incorporation, including filing receipt, and bylaws and any amendments to either of them)
- Trust or foundation (attach a copy of Declaration of Trust and bylaws and any amendments to either of them)
- Limited liability company (LLC) (attach a copy of articles of organization and operating agreement and any amendments to either of them)
- Credit union (attach a copy of federal or New York State charter)
- Other (attach a copy of constitution and bylaws and any amendments to either of them)

11 Attach the following to this application (see instructions):

- **Statement of activities** fully describing all current and proposed activities.
- **Statement of receipts and expenditures** for your most recent fiscal year of operation, clearly reflecting the nature and amount of receipts and the purpose and amount of expenditures. (If you have been in existence less than a year, submit a statement of your receipts and expenditures to date, and a proposed budget for the rest of the year.)
- **Statement of assets and liabilities** as of the end of your most recent fiscal year. (If you have been in existence less than a year, your statement should be as of the date of this application).
- **Note: Do not attach** federal Form 1023, *Application for Recognition of Exemption*.
- **Note:** The Tax Department may require the applicant to submit additional documents and information.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Signature of officer or trustee	Date
Name and title of officer or trustee (please print)	
Email address of officer or trustee	





NATIONAL  
FFA ORGANIZATION

6060 FFA Drive  
PO Box 68960  
Indianapolis, IN  
46269-0960

P | 317-802-4204  
C | 920-905-1531  
FFA.org

September 20, 2018

Gouverneur FFA (NY0081)  
133 E Barney Street  
Gouverneur, NY 13642

RE: Verification of Tax Exempt Status and Inclusion in the National FFA Organization's Group Exemption  
GEN # 0776 for Gouverneur FFA

Dear Mary-Elizabeth Foote,

Please consider this letter as verification that Gouverneur FFA is included in the National FFA Organization's Group Exemption #0776 (GEN), which allows them to be recognized as tax-exempt from federal income tax under section 501(c)(3) of the Internal Revenue Service code. A copy of our original IRS determination letter regarding GEN status is attached. Gouverneur FFA is responsible for filing the appropriate Form 990 annually to maintain this federal tax exemption.

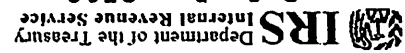
Gouverneur FFA will remain part of National FFA Organization's Group Exemption #0776 (GEN) until a request has been made to be removed, or until the group's status has become inactive with National FFA Organization. I have also added your EIN # to your chapter profile on FFA.org for your records.

Gouverneur FFA must comply with any school, school district and/or state requirements.

This exemption is for federal purposes only. The National FFA Organization cannot provide exemption from state taxes of any kind.

Sincerely,

**JOSHUA K. RUSK**  
Executive Director – National FFA Alumni & Supporters  
Director – Alumni Division  
jrusk@FFA.org



Department of the Treasury  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248230137  
Mar. 10, 2017 LTR 4167C 0  
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FUTURE FARMERS OF AMERICA STATE  
ASSOCIATIONS & LOCAL CHAPTER  
NATIONAL FFA ORGANIZATION  
% FINANCIAL MGMT  
6060 FFA DR  
INDIANAPOLIS IN 46278

021814

Employer identification number: 54-0524844  
Group exemption number: 0776

Dear Taxpayer:

This is in response to your request dated Mar. 01, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in January 1945, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to [www.irs.gov/charities](http://www.irs.gov/charities) for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0248230137  
Mar. 10, 2017 LTR 4167C 0  
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FUTURE FARMERS OF AMERICA STATE  
ASSOCIATIONS & LOCAL CHAPTER  
NATIONAL FFA ORGANIZATION  
% FINANCIAL MGMT  
6060 FFA DR  
INDIANAPOLIS IN 46278

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1

#### **4. Receiving of Tax Exempt Documentation and Number**

After New York State receives your S.119.2 as well as the documents from National FFA, you should receive your Exempt Organization Certificate (ST-119) in the mail. You will always maintain your ST-119. The **ST-119.2, Exempt Organization Certificate**, will contain your six-digit New York State sales tax exemption number. Remember! Your nine-digit federal employer identification number issued by the Internal Revenue Service is NOT a sales tax exemption number. You'll also receive **Form ST-119.1, Exempt Purchase Certificate** – this is the form that you will use to make purchases and will need to make copies of.

**5. You most likely will receive a Form 990 from Previous Years and Will Annually:**

Any affiliate receiving a Form 990 must return it to the IRS. If the gross income of your chapter is normally not more than \$25,000 you are required to only answer the questions at the top of the form. When the gross income is more than \$25,000, you must complete the entire form – or a 990-EZ.