



United States Department of State

*Office of Foreign Missions
Washington, D.C. 20520*

NOTICE

Regarding Diplomatic Sales Tax Exemptions for Purchases Made in New York State

The Office of Foreign Missions (OFM) works in cooperation with the New York State Department of Taxation and Finance (DTF) to ensure that all diplomatic missions and personnel authorized for tax exemption by the United States Department of State (DOS) receive due tax exemption for purchases made in New York State. In order to do so, we ask missions and mission personnel to complete and submit to New York State vendors form DTF-950 ("Certificate Of Sales Tax Exemption For Diplomatic Missions And Personnel") for all transactions, including the purchase of utility services.

- Missions and mission personnel should complete the form with information exactly as it appears on the mission or individual tax exemption card. The vendor's name and amount of purchase should also be included.
- For all transactions, other than the purchase of utilities, a separate exemption certificate is required each time a purchase is made. For utility services, only one certificate is required to cover all purchases. The consulate should submit a completed DTF-950 directly to OFM in New York along with the DS-98 so that OFM can process applications for exemption from utility taxes in conjunction with New York State.
- Tax-exempt gasoline and diesel fuel are purchased by means of a tax-exempt oil company credit card. The DTF-950 does not need to be submitted with the DS-99 and the oil company credit card application.

Based on the information provided in the DTF-950, which must be verified by the presentation of a valid DOS tax exemption card, the vendor should withhold taxes.

OFM reminds missions and personnel eligible for tax exemption that tax exemption is not limited to consulates and missions located in New York State, but applies to any tax-exempt mission or individual making purchases from vendors in New York State. Therefore, any mission personnel traveling to New York State who foresee a need to make purchases should be prepared to submit the DTF-950 at the point of sale to receive tax exemption.

The attached copy of the DTF-950 is the latest version issued by the DTF. Additional copies of the certificate can be obtained from any regional OFM office, or on the OFM website at:

<http://www.state.gov/ofm/resource/forms/22534.htm>.

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