

Pittsford Schools

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TO: Booster Clubs

FROM: Darrin Kenney, Asst. Supt. for Business *DTK*

RE: School District Tax Identification Number and Tax Exempt Certificate

DATE: May 1, 2014

Hello,

It has come to our attention that some groups assume that they may use the School District Tax Identification Number and Tax Exempt Certificate for booster club activities. **The Internal Revenue Service and New York State do not allow any other organization to use the school district tax number or certificate.**

Please see the attached for more information.

Thank you for your continued cooperation regarding this matter.

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Federal Taxpayer identification number (TIN)

A taxpayer identification number (TIN) is an identification number used by the Internal Revenue Service in the administration of tax laws. Misuse of TINS is a violation of federal law and may be subject to civil and criminal penalties. It is a criminal penalty to falsify information including fines and/or imprisonment.

Is there any danger in giving out the district Federal Taxpayer identification number?

You should never give out the district taxpayer identification number without a valid reason. The tax ID is the same as a social security number, and identity thieves can wreak all kinds of havoc if they have access to it. Business contacts may request the district taxpayer identification number and it is often a legitimate request when the request comes from vendors or customers.

New York State Exempt Organization Certificate

A school district is exempt from NYS sales tax because it is a political subdivision of a governmental entity. A US governmental entity is exempt from payment of sales tax on its purchases when it is the purchaser, user, or consumer of tangible personal property or services, or when it is the occupant of a hotel room.

General rules regarding exempt organization certificates

An exempt organization certificate applies only to the organization that applied for and was granted sales tax exemption. An exempt organization certificate may be revoked for any reason constituting misuse of the exemption, or if it is discovered that the organization's application contained misleading or deceptive information.

How to use the exemption certificate

You may only use the certificate to make exempt purchases on behalf of the organization.

- You may not use the certificate to make personal purchases.
- Only the organization that was issued the certificate may use it.
- You may not use your personal funds to make purchases on behalf of the organization, even if you will be reimbursed. These purchases are taxable.
- Misuse of your exempt organization certificate is punishable by imprisonment and a fine of up to \$20,000.