



NEW YORK WING HEADQUARTERS  
CIVIL AIR PATROL  
UNITED STATES AIR FORCE AUXILIARY  
WESTCHESTER COUNTY AIRPORT  
24 Loop Road, Bldg. 1  
WHITE PLAINS NY 10604-1218



20 March 2013

MEMORANDUM FOR UNIT COMMANDERS  
UNIT FINANCE OFFICERS

FROM: FM

SUBJECT: Use of NY State Sales Tax Exempt Certificate

1. The State of New York has listed New York Wing as an “exempt organization” for purposes of payment of NY State sales tax. Per state regulations, “the exempt organization must be the direct purchaser and payer of record.”.
3. The exempt certificate must never be used for individual member purchases, nor should Civil Air Patrol purchases be intermixed with personal purchases in the same transaction.
4. Use this certificate only for its intended purpose: relief to the exempt organization from the burden of paying sales taxes. Misuse can cost New York Wing its exempt organization status.
5. If you need a copy of the certificate to make a purchase, please email Ms. Karen Temple at [nywingfinance@gmail.com](mailto:nywingfinance@gmail.com) . In order to send you the certificate she needs the complete name and address of the vendor. She also needs to know if this is for a single purchase or for multiple purchases from the same vendor. She will then email a completed certificate to you.

FOR THE COMMANDER

PATRICK J. MAGEE, Lt Col, CAP  
Director of Finance