
 <p>Corrections and Community Supervision</p> <p>DIRECTIVE</p>	<p>TITLE</p> <p>Travel Preparation and Expense Report Submission</p>		<p>NO. 2724</p> <p>DATE 07/29/2019</p>
<p>SUPERSEDES</p> <p>DIR# 2724 Dtd. 5/23/17</p>	<p>DISTRIBUTION</p> <p>A</p>	<p>PAGES</p> <p>PAGE 1 OF 6</p>	<p>DATE LAST REVISED</p>
<p>REFERENCES (Include but are not limited to)</p> <p>See Section II, ACA Expected Practices 4-4068, 2-CO-1B-05, 4-APPFS-3D-23, 4-APPFS-3E-11, 4-JCF-6B-15; Directives #2005, #2260, #2932</p>		<p>APPROVING AUTHORITY</p> 	

I. **DESCRIPTION:** This guidance is provided to assist Department staff when planning travel required in the performance of their duties. The guidance provides instruction for the submission of an Expense Report to document the travel event and provide a mechanism to reimburse the traveler for authorized travel-related expenses.

II. POLICY AND GUIDANCE

- A. OSC Travel Manual: <http://www.osc.state.ny.us/agencies/travel/manual.pdf>
- B. OSC Guide to Financial Operations:
<http://www.osc.state.ny.us/agencies/guide/MyWebHelp/>
- C. Department of Corrections and Community Supervision (DOCCS) Travel Manual:
http://docshome.doccs.ny.gov/Training/Travel/DOCCS_20184_Travel%20Manual_PublishedVersion.pdf
- D. DOCCS Training Page – Travel:
<http://docshome.doccs.ny.gov/Training/Travel/Forms/AllItems.aspx>
- E. DOCCS E-mail/Bulletin Board/Travel;
- F. Division of Budget (DOB): Bulletin B-1184, “Agency Contracts, Non-Personal Service and Capital Spending Controls;”
- G. OGS Trip Calculator: <http://www.ogs.state.ny.us/BU/SS/Trav/Calculators.asp>
- H. OSC Travel Related Advisories:
http://www.osc.state.ny.us/agencies/travel_advisories/index.htm
- I. OGS, New York Office of Statewide Travel:
<https://www.bsc.ogs.ny.gov/content/travel-expense>

III. REQUIRED FORMS

- A. DOCCS [Form 2724A](#) “Authorization for Travel;”
- B. DOCCS [Form 1042A](#), “Request for Non-Departmental Training/Meeting/Conference Attendance,” (see Directive #2005, “Request to Attend/Conduct Training/Conference”)
- C. OSC Form [AC 132-S](#): Employee Report of Travel Expenses and Claim for Payment
http://www.osc.state.ny.us/agencies/forms/ac132s_instruction.pdf
- D. OSC Form [AC 160-S](#): Statement of Automobile Travel
http://www.osc.state.ny.us/agencies/forms/ac160s_instruction.pdf
- E. OSC Form [AC 3256-S](#): Statement of State Corporate Travel Card Charges
http://www.osc.state.ny.us/agencies/forms/ac3256s_instruction.pdf

- F. OSC Form [AC 3258-S: Statement of Meals Claimed](http://www.osc.state.ny.us/agencies/forms/ac3258s_instruction.pdf):
http://www.osc.state.ny.us/agencies/forms/ac3258s_instruction.pdf
- G. OSC Form [AC 3259-S: Statement of Incidental and Transportation Expenses \(previously AC 148\)](http://www.osc.state.ny.us/agencies/forms/ac3259s_instruction.pdf):
http://www.osc.state.ny.us/agencies/forms/ac3259s_instruction.pdf
- H. New York State Department of Taxation and Finance [Form #ST-129](#), Exemption Certificate – “Tax on Occupancy of Hotel or Motel Rooms”
- I. DOCCS Travel Manual – Forms:
 - Request for Waiver of Established Travel Rate (Hotel)
 - Air Travel Services Contract Exception

IV. APPROVALS REQUIRED PRIOR TO TRAVEL

- A. Supervisor approval is required for all travel.
- B. Division Head approval is required for overnight travel.
- C. Division Head approval is required for a car rental.
- D. Air travel requires the approval of the DOCCS Deputy Commissioner for Administrative Services.
- E. All out-of-state travel, regardless of cost, requires the approval of the Deputy Commissioner for Administrative Services, the Commissioner and the Office of State Operations in the form of an approved DOB B-1184 Attachment A. All out of state travel requests must be received by the Deputy Commissioner for Administrative Services via inter-agency mail or in the out of state travel mailbox:
DOCCS.sm.OutofStateTravel@doccs.ny.gov, a minimum of 40 days prior to the first date of travel. Any request that is under 40 days must provide information on the impact to the mission of the Department if the request is not approved. If this is a “Request for Non-Departmental Training/Meeting/Conference/Attendance,” please refer to Directive #2005, and Form #1042-A, “Request for Non-Departmental Training/Meeting/Conference Attendance.”
- F. All in State travel anticipated to exceed \$500 requires the DOB approval B-1184 Attachment B.
- G. Facilities and Community Supervision Area Offices (Bureaus) should use [Form #2724A](#), “Authorization for Travel,” as needed to address additional requirements specific to their operation.
- H. When staff/management are aware that there will be a third-party reimbursement or pre-paid funding for travel expenses, approval to accept must be sought from the Department’s Ethics Officer (see Directive #2260, “New York State Ethics”). A copy of the approval should accompany the traveler’s expense report.
<http://www.doccs.ny.gov/directives/2260B.pdf>

V. PREPARATIONS PRIOR TO TRAVEL

- A. Apply and Obtain NYS Travel Card: The Department participates in the State Corporate Travel Card Program to provide employees with a mechanism to pay for travel expenses. The card is generally made available to all employees who are expected to travel at least once a year as part of their official duties.

Applications can be obtained through the Central Office Finance Unit for Central Office and Community Supervision staff or the Facility Business Office for facility staff; and the Central Office Budget and Finance Travel Unit or the Facility Business Office will submit the travel card application on the employee's behalf. The Corporate Travel Card is to be used only for travel expenses (lodging, meals, and transportation expenses) required to conduct official business. Improper or unauthorized charges will result in mandated reimbursement to the Agency by the employee, and may result in the suspension or loss of privileges related to the card, as well as possible disciplinary action.

IMPORTANT NOTE: ONLY THE CARDHOLDER'S EXPENSES SHOULD BE CHARGED TO THE CARD.

- B. Request Timely Approval to Travel: Traveler completes and submits [Form #2724A](#) to his or her Supervisor within a timeframe that allows for all applicable approvals, as described in Section IV, to be received.
- C. Conference Attendance: Employee should submit [Form #1042A](#), "Request for Non-Departmental Training/Meeting/Conference Attendance" to their supervisor in a timeframe that allows for all applicable approvals, as described in Section IV, to be received (See Directive #2005).
- D. Travel Advance: If necessary to obtain a travel advance, submit [Form #1214](#), "Application and Record for Travel Advance," to the Facility Business Office.

VI. TRAVEL RATES

- A. Mileage Rates: Per OSC, New York State reimburses employees for business use of privately owned automobiles based on the standard mileage allowance established by the Internal Revenue Service (IRS). By adhering to this allowance, reimbursements for mileage are not taxable to the employee. Reimbursements above these allowances are taxable to the employee. The current mileage rates are published in the OSC Guide to Financial Operations.
<http://www.osc.state.ny.us/agencies/guide/MyWebHelp/Content/XIII/4/C.htm>
- B. Day Trip Meal Reimbursement Rates: Reimbursement for day trip meals may be allowed when the employee has proven to be in travel status. Travel status is defined as travel more than 35 miles from both the employee's home and official station. Rates are as follows:
 - 1. Un-receipted Day Breakfast: Allowance of \$5 if travel starts one hour before the employee's normal work day.
 - 2. Un-receipted Day Dinner: Allowance of \$12 if employee returns home at least two hours after the normal work ending time.
 - 3. Receipted Day Meals: Breakfast and dinner will be reimbursed up to the maximum amount of the meal per diem allowance established for breakfast and dinner for the specific travel destination. Current meal breakdowns can be found in the OSC Guide to Financial Operations Chapter XIII, Section D.

Important Note: Un-receipted day trip meals are reportable as income to the Internal Revenue Service (IRS).

- C. Per OSC, New York State reimburses employees for overnight lodging and meals based on an allowance established by the General Service Administration (GSA) for travel within the continental US (CONUS). The use of these allowances prevents meal and lodging reimbursement from being taxable to employees.

- D. Employees are not to utilize third-party reservation websites such as Hotels.com, Expedia.com, Travelocity.com, or similar third party sites when making reservations. Reservations must be made directly with the vendor and the employee must confirm this before they finalize the reservation. If a third party is used and fees are incurred, the fees will be the responsibility of the traveler.

VII. ORDER OF PROGRESSION FOR TRANSPORTATION

- A. Mass transit must be the first choice of transportation mode, if available. Employees will not be reimbursed for any other mode of travel to destinations where mass transit is available, unless due to exigent unforeseen circumstances an employee must travel by car because mass transit isn't available at the time the employee has to travel, or airline travel is more efficient and cost effective. Travel by car or airline, where mass transit is available, must be approved by the Deputy Commissioner for Administration.

- B. The order of progression for mode of transportation should be as follows:

1. Common Carrier
2. State Vehicle
3. Rental Car
4. Personally Owned Vehicle (POV)

NOTE: Community Supervision Parole Officers are authorized to use the POV when conducting field work and are exempt from following the order of progression.

- C. Pool car denial must be obtained in order to move forward with a rental. The denial must accompany the expense report at the completion of the trip.
- D. Additional transportation information may be found in the DOCCS Travel Manual under "Transportation Expenses" and Directive #2932, "Use of State Owned Vehicles."
- E. OGS has negotiated a standard one-way fare with Amtrak for travel between the Albany/Rensselaer or Hudson stations and New York City's Penn Station (with the exception of trains 48 and 49, the Lakeshore Limited). Train number and passenger names will be listed on every Amtrak ticket issued. Government employees may no longer change trains without updating their tickets. For information on the one-way fare in effect, purchase options and Amtrak's Refund/Exchange Policy, go to: <https://ogs.ny.gov/BU/SS/Trav/Amtrak.asp> Employees must purchase the negotiated fare tickets using one of the following methods:
1. At an Amtrak station using an official New York State ID
 2. Via the authorized state travel agency (Note: a processing fee may apply)

VIII. RECEIPT REQUIREMENTS

- A. Per OSC, receipts must be submitted with expense reports in accordance with the chart below:

EXPENSE TYPE	REQUIRED DOCUMENTATION
All Charges to the State Credit Card	Receipt for each charge
Transportation by Common Carrier (e.g., train, bus, airplane, subway)	Ticket stub if purchase price is printed on the stub; receipt and ticket stub if purchase price is not printed on the stub

EXPENSE TYPE	REQUIRED DOCUMENTATION
Taxi	Receipt
Rental Car	Receipt showing return time
Tolls - EZ Pass	EZ pass statement with applicable charges indicated
Tolls - Cash	Receipt
Gas	Receipt
Day Trip Meals - Receipted	Receipt
Hotels - Receipted	Receipt
Miscellaneous and incidental expenses	Receipt

- B. Employees may request reimbursement for travel expenses for which receipts are not usually provided (e.g., coin parking meters) with justification and approval of the supervisor.

IX. EMPLOYEE EXPENSE REPORT SUBMISSION

- A. At the completion of the travel event employees are to document their expenses by completing all required OSC expense reimbursement forms as indicated in Section II of the directive. Instructions for completing all forms are included. Forms must be completed in their entirety. All required information must be present and legible to avoid the expense report from being returned. The following must be attached:
1. All receipts;
 2. Approvals for travel;
 3. Pool car denial (if applicable); and
 4. Trip Calculator (if applicable).
- B. Expense reports should be signed, dated, and submitted to the supervisor in a timely manner. Per the DOCCS Travel Manual, employees are expected to submit expense reports within twenty-one (21) days after the completion of the trip, when utilizing the State issued credit card. Adhering to this timeframe is important as the Department has only 60 days to dispute any fraudulent charges on an employee's travel card. Expense reports that do not involve the NYS travel card should be submitted no later than 30 days after travel has occurred. The Department reserves the authority to deny any travel expenses submitted after these timeframes or if the funding has lapsed. The traveler may also be responsible for any fraudulent travel card expenses unrecoverable by the Department should the submission of their travel and expense report be untimely. The processing of an expense report is the sole mechanism by which travel card expenditures can be reconciled. Any use of the travel card requires the submission of an expense report by the employee.
- C. It is recommended that employees keep copies of all travel documents. All expense reports are subject to review of the OGS Business Services Center (BSC) prior to payment and post audit by the Office of the State Comptroller.

X. SUPERVISOR REVIEW AND CERTIFICATION

- A. Supervisors, when reviewing an employee expense report, must be checking for the following:
 - 1. Compliance with all OSC and Department policies and procedures;
 - 2. Employee's official station and impact of same on travel reimbursement; and
 - 3. Verifying that the report reflects allowable rates and that all required documentation is attached.
- B. Upon completion of the review, the report should be signed, dated, and submitted to the appropriate Business/Finance Office in a timely manner for processing.

XI. FINANCE/BUSINESS OFFICE REVIEW

- A. Finance/Business Office staff are responsible to review each expense report and audit it against DOCCS Travel Rules. They will verify that all required signatures, approvals and receipts were presented. If any of the required items are missing the expense report should be returned to the employee.
- B. Staff will scan all expense forms, approvals, and required receipts into the Statewide Financial System (SFS) and, as the employee's travel proxy, submit the expense report to the BSC for their review and submission to OSC for payment.

STATE OF NEW YORK - DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION

AUTHORIZATION FOR TRAVEL

In order to qualify for reimbursement of appropriate travel expenses, this form must be fully completed and approved by the appropriate authority.

EMPLOYEE NAME	TITLE
DIVISION	REQUEST DATE
TRAVEL DESTINATION	DATES OF TRAVEL
PURPOSE OF TRAVEL	

ANTICIPATED EXPENSES

a. Lodging	_____	d. Personal Car	_____
b. Commercial Trans.	_____	e. Other	_____
c. Meals	_____	TOTAL	_____

Employee Signature _____

Supervisor Signature _____

Overnight travel and /or car rental approval _____

Division Head

Facility Approval _____

Deputy Superintendent/Bureau Chief

Superintendent/Regional Director

Air Travel ☐ Approved ☐ DisapprovedOut of State Travel ☐ Approved ☐ DisapprovedAir Travel/Out of State Travel _____
Deputy Commissioner for AdministrationOut of State Travel Approval _____
CommissionerOut of State Travel Approval _____
B-1184 DOB approval (request #)In State Travel over \$500 _____
B-1184 DOB approval (request #)

REQUEST FOR NON-DEPARTMENTAL TRAINING/MEETING/CONFERENCE ATTENDANCE

1. EMPLOYEE NAME	2. OFFICE/DIVISION OR FACILITY	3. REQUEST DATE														
4. EMPLOYEE TITLE	5. NAME OF TRAINING/MEETING/CONFERENCE	6. DATES OF TRAINING/MEETING/CONF.														
7. LOCATION OF CONFERENCE, STATE/COUNTY	8. MEMBER OF SPONSORING ORG?/NAME? <input type="checkbox"/> YES <input type="checkbox"/> NO _____	9. BARGAINING UNIT? _____ CONF. DAYS USED THIS FY? _____														
10. Funding Source: General Fund: ____ Grant/ Federal: ____ Other: ____ Name of Grant/Federal Funding Source: _____	11. Prior Attendance Event Previously Attended by Agency <input type="checkbox"/> YES <input type="checkbox"/> NO	12. Supporting Documentation: Agenda Included: <input type="checkbox"/> YES <input type="checkbox"/> NO Ethics Form: <input type="checkbox"/> YES <input type="checkbox"/> NO														
13. PURPOSE OF TRAINING/MEETING/CONFERENCE																
14. CONFERENCE BENEFITS (Indicate benefits to you, your unit, and the Department)																
15. ANTICIPATED EXPENSES:																
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 35%;">a. Registration fee \$ _____</td><td style="width: 65%;">Lodging incl. in Registration Fee? <input type="checkbox"/> Yes <input type="checkbox"/> No Meals incl. in Registration Fee? <input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr><tr><td>b. Lodging \$ _____</td><td><input type="checkbox"/> On Site <input type="checkbox"/> Off Site</td></tr><tr><td colspan="2">c. Meals \$ _____</td></tr><tr><td>d. Commercial travel \$ _____</td><td><input type="checkbox"/> Rental Car <input type="checkbox"/> Bus <input type="checkbox"/> Train <input type="checkbox"/> Plane</td></tr><tr><td colspan="2">e. State vehicle available? As applicable by Facility or Central Office Standard Operating Procedure <input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr><tr><td colspan="2">f. Personal car mileage _____ Miles @ _____ per mile = \$ _____</td></tr><tr><td colspan="2">g. Special functions, banquets, etc. \$ _____</td></tr></table>			a. Registration fee \$ _____	Lodging incl. in Registration Fee? <input type="checkbox"/> Yes <input type="checkbox"/> No Meals incl. in Registration Fee? <input type="checkbox"/> Yes <input type="checkbox"/> No	b. Lodging \$ _____	<input type="checkbox"/> On Site <input type="checkbox"/> Off Site	c. Meals \$ _____		d. Commercial travel \$ _____	<input type="checkbox"/> Rental Car <input type="checkbox"/> Bus <input type="checkbox"/> Train <input type="checkbox"/> Plane	e. State vehicle available? As applicable by Facility or Central Office Standard Operating Procedure <input type="checkbox"/> Yes <input type="checkbox"/> No		f. Personal car mileage _____ Miles @ _____ per mile = \$ _____		g. Special functions, banquets, etc. \$ _____	
a. Registration fee \$ _____	Lodging incl. in Registration Fee? <input type="checkbox"/> Yes <input type="checkbox"/> No Meals incl. in Registration Fee? <input type="checkbox"/> Yes <input type="checkbox"/> No															
b. Lodging \$ _____	<input type="checkbox"/> On Site <input type="checkbox"/> Off Site															
c. Meals \$ _____																
d. Commercial travel \$ _____	<input type="checkbox"/> Rental Car <input type="checkbox"/> Bus <input type="checkbox"/> Train <input type="checkbox"/> Plane															
e. State vehicle available? As applicable by Facility or Central Office Standard Operating Procedure <input type="checkbox"/> Yes <input type="checkbox"/> No																
f. Personal car mileage _____ Miles @ _____ per mile = \$ _____																
g. Special functions, banquets, etc. \$ _____																
EMPLOYEE'S SIGNATURE/DATE: _____																
16. SUPERVISOR																
<input type="checkbox"/> TIME OFF APPROVED <input type="checkbox"/> EXPENSES REASONABLE: REIMBURSE <input type="checkbox"/> OTHER (Specify) _____ <input type="checkbox"/> TIME OFF NOT APPROVED <input type="checkbox"/> EXPENSES UNREASONABLE: DENY REIMBURSEMENT – REASON _____ SIGNATURE/DATE _____																
17. APPROPRIATE DEPUTY COMMISSIONER/SUPERINTENDENT/CHAIRPERSON																
<input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED – Reason if disapproved. SIGNATURE/DATE _____																
18. DEPUTY COMMISSIONER ADMINISTRATIVE SERVICES <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED																
CENTRAL OFFICE/BOARD/COMM SUPV – AIRFARE/OUT OF STATE SIGNATURE/DATE _____																
19. COMMISSIONER - OUT OF STATE TRAVEL <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED																
SIGNATURE/DATE _____																
20. DIRECTOR OF BUDGET & FINANCE/ FACILITY STEWARD OR DESIGNEE																
<input type="checkbox"/> FUNDS AVAILABLE <input type="checkbox"/> FEDERAL FUNDED <input type="checkbox"/> FUNDS UNAVAILABLE/DISAPPROVE <input type="checkbox"/> NO COST TO THE STATE SIGNATURE/DATE _____																

NYS DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION
APPLICATION AND RECORD OF TRAVEL ADVANCE

(To be completed by traveler and supervisor)

Name (Print): _____ NYS Employee ID Number: _____

I am requesting a travel advance for:

Purpose: _____

Destination: _____

Travel Dates: _____

Amount: _____

In consideration of the amount received by me from the State of New York as an advance for expenses to be incurred by me in the performance of my duties, in accordance with the Rules and Regulations of the State Comptroller. I hereby agree:

- a. To account promptly and completely for the money advanced to me;
- b. In the event of my resignation or separation from the service of the State or failure to account, the State of New York shall be immediately entitled to the return of the sum advanced to me or any part thereof.
- c. The State may deduct said amount from any monies due or accruing to me from the State at the time of my resignation, separation, transfer to non-travel status, or failure to account. If there are not sufficient monies due or accruing to me from the State at the time of my resignation or separation, or if I shall fail to promptly account, the State may enter judgement against me without further notice to me for the sum still owing by me to the State of New York as certified to the Office of the State Comptroller by the issuing office or my agency.

I have read and consent to the terms and conditions set forth above.

SIGNATURE OF APPLICANT: _____ DATE: _____

SIGNATURE OF SUPERVISOR: _____ DATE: _____

(FOR BUSINESS OFFICE USE)

Check #: _____ Date Issued: _____

Amount: _____

Date Returned: _____

Amount returned: _____

Expense Report #: _____

**Exemption Certificate**

Tax on occupancy of hotel or motel rooms

ST-129

(4/12)

This form may only be used by government employees of the United States, New York State, or political subdivisions of New York State.

Name of hotel or motel		Dates of occupancy	
		From:	To:
Address (number and street)		City	State ZIP code Country

Certification: I certify that I am an employee of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; that the charges for the occupancy of the above business on the dates listed have been or will be paid for by that governmental entity; and that these charges are incurred in the performance of my official duties as an employee of that governmental entity. I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document, and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

Governmental entity (federal, state, or local)		Agency, department, or division	
Employee name (print or type)	Employee title	Employee signature	Date prepared

Instructions

Who may use this certificate

If you are an employee of an entity of New York State or the United States government and you are on official New York State or federal government business and staying in a hotel or motel, you may use this form to certify the exemption from paying state-administered New York State and local sales taxes (including the \$1.50 hotel unit fee in New York City). This **does not** include locally imposed and administered hotel occupancy taxes, also known as *local bed taxes*.

New York State governmental entities include any of its agencies, instrumentalities, public corporations, or political subdivisions.

Agencies and instrumentalities include any authority, commission, or independent board created by an act of the New York State Legislature for a public purpose. Examples include:

- New York State Department of Taxation and Finance
- New York State Department of Education

Public corporations include municipal, district, or public benefit corporations chartered by the New York State Legislature for a public purpose or in accordance with an agreement or compact with another state. Examples include:

- Empire State Development Corporation
- New York State Canal Corporation
- Industrial Development Agencies and Authorities

Political subdivisions include counties, cities, towns, villages, and school districts.

The United States of America and its agencies and instrumentalities are also exempt from paying New York State sales tax. Examples include:

- United States Department of State
- Internal Revenue Service

Other states of the United States and their agencies and political subdivisions **do not** qualify for sales tax exemption. Examples include:

- the city of Boston
- the state of Vermont

To the government representative or employee renting the room

Complete all information requested on the form. Give the completed Form ST-129 to the operator of the hotel or motel upon check in or when you are checking out. You must also provide the operator with proper identification. Sign and date the exemption certificate. You may pay your bill with cash, with a personal check or personal credit card, with a government voucher, or with a government credit card.

Note: If, while on official business, you stay at more than one location, you must complete an exemption certificate for each location. If you are in a group traveling on official business, each person must complete a separate exemption certificate and give it to the hotel or motel operator.

To the hotel or motel operator

Keep the completed Form ST-129 as evidence of exempt occupancy by New York State and federal government employees who are on official business and staying at your place of business. The certificate should be presented to you when the occupant checks in or upon checkout. The certificate must be presented no later than 90 days after the last day of the first period of occupancy. If you accept this certificate after 90 days, you have the burden of proving the occupancy was exempt. You must keep this certificate for at least three years after the later of:

- the due date of the last sales tax return to which this exemption certificate applies; or
- the date when you filed the return

This exemption certificate is valid if the government employee is paying with:

- cash
- personal check or credit/debit card
- government voucher
- government credit card

Do not accept this certificate unless the employee presenting it shows appropriate and satisfactory identification.

Substantial penalties will result from misuse of this certificate.