

Form ST-2 Certificate of Exemption

Massachusetts
Department of
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side.)

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NOT ASSIGNABLE OR TRANSFERABLE

EXEMPTION NUMBER E 426-004-224 ISSUE DATE 05/01/09 CERTIFICATE EXPIRES ON 05/01/19

COMMISSIONER OF REVENUE NAVJEET BAL



Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 6/09

Massachusetts

Department of

Revenue

Name				
Address		·		
City		State	Zip	
Exemption number				
Issue date		Date of expi	Date of expiration of certificate	
or 6(e). All purchases of tangible property or services are used in	It the organization named above is an exempt purce personal property or services by this organization the conduct of the business of the purchaser. An rtificate by any individual constitutes a serious vio	on are exempt from taxation under said chap by abuse or misuse of this certificate by any t	ter to the extent that such	
Signature	Title	Date		
Warning: Willful misuse of thi corporations) in fines.	is certificate may result in criminal tax evasion	n sanctions of up to one year in prison an	d \$10,000 (\$50,000 for	
	mation. To be completed by agent of exempt go	vernment or 501(c)(3) organization.		
Name of agent's organization				
Address				
City		State	Zip	
Agent's name				
Address		***************************************		
City		State	Zip	
I certify that in making this purc	hase, I am acting as an agent for the exempt orga	anization named above (select one):		
Attach Form ST-2, if availab	ocal public school, city/town government, state ag le. If Form ST-2 is not available, enter exemption chial school, Scout troop, etc.). Form ST-2 must b	number, if known:		
Signature	Title	Date		
Part 3. Vendor info	rmation			
Vendor's name				
Check applicable box: Single purchase certificate (a	attach detailed receipts or complete Part 4, on rev	erse)		

Part 4. Description of property purchased

Date	Description	Quantity	Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		Total cost	\$

General information

An exempt 501(c)(3) organization must have obtained a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue certifying that it is entitled to exemption under G.L. c.64H, §6(e). The 501(c)(3) organization must submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) signed by the 501(c)(3) organization with a copy of its Form ST-2 attached.

Any person, group or organization purchasing as an agent on behalf of a 501(c)(3) organization must certify that it is doing so by presenting to the vendor a properly completed Form ST-5 signed by the 501(c)(3) organization. It must also present a copy of the 501(c)(3) organization's Form ST-2. The agent of the exempt 501(c)(3) organization must complete Part 2 of Form ST-5.

Any government organization is encouraged to obtain a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue, certifying that it is entitled to exemption under G.L. c.64, § 6(d). The exempt government organization is encouraged to submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) with a copy of its Form ST-2 attached. If the government organization does not present Form ST-5, the vendor must maintain adequate documentation (generally, a copy of the government check) verifying that the purchaser is an exempt government agency.

Any person, group or organization purchasing on behalf of exempt government organizations must certify that they are doing so by presenting to the vendor a properly executed Form ST-5 when making such purchases. Part

1 of Form ST-5 should be filled out by the exempt government organization. If Part 1 is not completed by the exempt government organization, the agent must enter the name, address, and, if available, the exemption number of the government organization on whose behalf the purchases are being made. Also enter a description of the property purchased into Part 4. The agent must complete Part 2 when acting on behalf of the exempt government organization. The purchaser must attach to the Form ST-5 a copy of the exempt government organization's Form ST-2 if available. If it is not available, the purchaser must enter the exemption number of the exempt government organization.

Other information for vendors

Vendors should verify the validity of the certificate presented to them by checking the expiration date on the certificate. Vendors must **not** honor a Certificate of Exemption that has expired.

Government organization maintain Form ST-2 Certificates of Exemption that have an expiration date of "None."

Vendors should call the Customer Service Bureau at (617) 887-6367 if they have any questions regarding a Certificate of Exemption which is presented to them.

If you have any questions about completing this certificate, please contact: Massachusetts Department of Revenue, Customer Service Bureau, 200 Arlington Street, Chelsea, MA 02150; (617) 887-6367.