## Form ST-5 Sales Tax Exempt Purchaser Certificate

Massachusetts Department of Revenue

#### Part 1. Exempt taxpayer information

To be completed by exempt government or 501(c)(3) organization.			
Name			
Address			
City	State	Zip	
Exemption number			
Issue date	Certificate ex	Certificate expires on (date)	
Certification is hereby made that the organization named above is an exempt purchas or 6(e). All purchases of tangible personal property or services by this organization a property or services are used in the conduct of the business of the purchaser. Any al any unauthorized use of this certificate by any individual constitutes a serious violation	are exempt from taxation under said chapt buse or misuse of this certificate by any ta	er to the extent that such	

Signature

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Title

## **Part 2. Agent information**

Name of agent's organization			
A -1-1			
Address			
City		State	Zip
Agent's name			
Address			
City		State	Zip
certify that in making this pu	chase, I am acting as an agent for the exempt organization nar	med above (select one):	
	(local public school, city/town government, state agency, etc.). ble. If Form ST-2 is not available, enter exemption number, if kn	nown:	
□ 501(c)(3) organization (pa	rochial school, Scout troop, etc.). Form ST-2 must be attached.		
Signature	Title	Date	

## **Part 3. Vendor information**

Signature

Title

Date

Date

Check applicable box:

Single purchase certificate (attach detailed receipts or complete Part 4, on reverse)

Blanket certificate



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

## Part 4. Description of property purchased

# General information on purchases exempt from sales tax

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 Bureau of Desk Audit at (617) 887-6970 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

Bureau of Desk Audit Exempt Organization Unit 200 Arlington Street Chelsea, MA 02150 (617) 887-6970