

Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 6/09

Massachusetts

Department of

Revenue

| Part 1. Exempt taxp | ayer information | ■ To be completed by exercise to be completed by exerc | mpt government or 501(c)(3) o | rganization. | | |
|---|---|--|--|---|--|--|
| Name University of Massachusetts | | | | | | |
| Address | | 4 | | | | |
| Treasurer's Office, 333 South | Street, Suite 450 | | | | | |
| City | **** | | | State | Zip | |
| Shrewsbury | | | | MA | 01545-4176 | |
| Exemption number | | | | | | |
| 04-3167352 | | · · · · · · · · · · · · · · · · · · · | | Data of av | piration of contiliants | |
| Issue date 11/13/92 | | | | Date of expiration of certificate None | | |
| 11/10/02 | · | | | 110/10 | | |
| Certification is hereby made that the or 6(e). All purchases of tangible property or services are used in the any unauthorized use of this certification. | ersonal property or service e conduct of the business cate by any individual cons | es by this organization are of the purchaser. Any abu stitutes a serious violation | e exempt from taxation und use or misuse of this certific | er said cha cate by any | pter to the extent that such tax-exempt organization o | |
| Signature . | -ell | Associate Trea | asurer | Date O | ctober 12, 2021 | |
| Warning: Willful misuse of this c corporations) in fines. | ertificate may result in c | criminal tax evasion san | ctions of up to one year i | n prison a | nd \$10,000 (\$50,000 for | |
| Part 2. Agent inform | ation. To be completed | by agent of exempt governm | ent or 501(c)(3) organization. | | | |
| Name of agent's organization | | | · ··· | | | |
| | | | | | | |
| Address | | | | | | |
| City | | | | State | Zip | |
| on, | | | | 5.2.0 | <u> </u> | |
| Agent's name | | | | | | |
| Address | | | | | | |
| City | | | | State | Zip | |
| City | | | | Siale | Zip | |
| I certify that in making this purchas Government organization (loca Attach Form ST-2, if available. | I public school, city/town g | overnment, state agency, | etc.). | ne): | | |
| ☐ 501(c)(3) organization (parochi | al school, Scout troop, etc. | .). Form ST-2 must be atta | ached. | | | |
| Signature | - | Title | | Date | | |
| Part 3. Vendor inforn | nation | | | | | |
| Vendor's name | | | | | | |
| Check applicable box: ☐ Single purchase certificate (atta ☑ Blanket certificate | ch detailed receipts or con | nplete Part 4, on reverse) | | | | |

Part 4. Description of property purchased

| Date | Description | Quantity | Cost |
|------|-------------|------------|------|
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
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| | | | \$ |
| | | | \$ |
| - | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | 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.