

CERTIFICATE OF EXEMPTION

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 1 year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side).

University of Massachusetts
Goodell Building
Amherst, MA 01003

EXEMPTION NUMBER E. 043-167-352
ISSUE DATE 11/18/92
CERTIFICATE EXPIRES ON NONE

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE
Mitchell Adams

Massachusetts General Laws, Chapter 64H, Section 6(e), as amended by Chapter 233 of the Acts of 1983, states as follows: The certificate of exemption issued by the commissioner under clause (2) shall be effective for a period of five years from the date of its issuance....provided that ninety days prior to said date the commissioner shall notify such corporation, foundation, organization or institution, of the expiration date of said certificate. Such corporation, foundation, organization or institution must obtain from the commissioner a renewal of such certificate in order to be entitled to a continuance of such exemption beyond the expiration date of any existing certificate.