

## Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 6/09

Massachusetts

Department of

Revenue

Part 1. Exempt taxpayer information. To be completed by exempt government of	or 501(c)(3) organization.		
Simmons University			
Address 300 Fenway			
Boston	State MA	<sup>Zip</sup> 02115-5820	
MA Tax ID: 10528990 Certificate No: 404170752			
07/24/2018		Date of expiration of certificate 07/23/2028	
Certification is hereby made that the organization named above is an exempt purchaser under Massac or 6(e). All purchases of tangible personal property or services by this organization are exempt from ta property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to	axation under said chapte f this certificate by any tax	r to the extent that such	
Signature Title Controller	Date 03	/25/2021	
Warring Willisum is use of this certificate may result in criminal tax evasion sanctions of up to corporations in fines.  Part 2. Agent information. To be completed by agent of exempt government or 501(c)(3) on Name of agent's organization.			
Address			
City	State	Zip	
Agent's name			
Address			
City	State	Zip	
I certify that in making this purchase, I am acting as an agent for the exempt organization named abo  Government organization (local public school, city/town government, state agency, etc.).  Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption number, if known:  501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be attached.	ve (select one):		
Signature Title	Date		
Part 3. Vendor information Vendor's name			
Check applicable box:  Single purchase certificate (attach detailed receipts or complete Part 4, on reverse)  Blanket certificate			

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.