Rev. 8/00

Massachusetts Department of Revenue

Form ST-5
Sales Tax Exempt Purchaser Certificate

Part 1. Exempt taxpayer information

To be completed by exempt government or 501(c)(3) organization.

Name: MASSACHUSETTS INSTITUTE OF TECHNOLOGY

Address: 77 Massachusetts Avenue

City: Cambridge | State: MA | Zip: 02139-4307

Exemption number: 042-103-594

Issue date: October 16, 1999 | Certificate expires on (date): October 16, 2014

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 64H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are 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.

Signature: | Title: Director of Procurement | Date:

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.

Part 2. Agent information

To be completed by agent of exempt government 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 purchase, I am acting as an agent for the exempt organization named above (select one):

☐ 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.

Signature | Title | Date

Part 3. Vendor information

Signature | Title | Date

Check applicable box:

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

☑ Blanket certificate

This form is approved by the Commissioner of Revenue and may be reproduced.

Part 4. Description of property purchased

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

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

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