

Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 6/09

Massachusetts Department of

Revenue

Name			
Addross			
City	1 0 11 11 11 11 11 11 11 11 11 11 11 11	State	Zip
Exemption number		THE	
Issue date		Date of expira	tion of certificate
Certification is hereby made that the organization named abo or 6(e). All purchases of tangible personal property or service property or services are used in the conduct of the business any unauthorized use of this certificate by any individual con	es by this organization are exempt of the purchaser. Any abuse or n	ot from taxation under said chapte nisuse of this certificate by any tax	r to the extent that such
Signature	Title	Date	
Warning: Willful misuse of this certificate may result in c corporations) in fines.	criminal tax evasion sanctions	of up to one year in prison and	\$10,000 (\$50,000 for
Part 2. Agent information. To be completed	by agent of exempt government or 50	01(c)(3) organization.	
Name of agent's organization		en e	***************************************
Address		A STATE OF THE STA	
Cily	And Control of the Co	State	Zip
Agent's name	**************************************	ACTIVICACIONIS ANCIONIS ANCIONAS ANCIONA	
Address			
City		State	Zip
I certify that In making this purchase, I am acting as an agen ☐ Government organization (local public school, city/town g Attach Form ST-2, if available. If Form ST-2 is not available ☐ 501(c)(3) organization (parochial school, Scout troop, etc	government, state agency, etc.). ale, enter exemption number, if kr		
	Title	Date	
Part 3. Vendor information Vendor's name RESTAURANT EQUIPPE	RS, INC		
Check applicable box; □ Single purchase certificate (attach detailed receipts or con □ Blanket certificate	nplete Part 4, on reverse)		

Part 4. Description of property purchased

Date	Description	Quantity	Cost
			\$
***************************************			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			s
		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 Parl 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.