



Rev. 8/98

# Form ST-5 Sales Tax Exempt Purchaser Certificate

**Massachusetts**  
**Department of**  
**Revenue**

## To be Completed by Exempt Organization

Name

Address

City

State

Zip

Exemption number

Issue date

Certificate expires on

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.

Signed under the penalties of perjury.

Signature

Title

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.

## To be Completed by Vendor

Vendor's name

Check applicable box:  Single Purchase Certificate  Blanket Certificate

Attach detailed receipts/invoices or describe property on the back of this form.

## General Information

The organization or agency must have obtained a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue, certifying that it is entitled to exemption and must attach a photocopy of Form ST-2 to this certificate. The vendor must retain a completed Form ST-5 accompanied by a copy of Form ST-2 in the same manner as other sales tax records. For further information regarding the requirements for retaining records, see Massachusetts Regulation 830 CMR 62C.25.1.

## Notice to Vendors

Vendors must obtain a copy of the Certificate of Exemption (Form ST-2) at the time of any sale to an exempt organization. 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. Staple a copy of Form ST-2 to this form.

**NOTE:** Governmental agencies maintain 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

