



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 or 501(c)(3) organization.

Name

Trustees of the Smith College

Address

10 Elm Street, College Hall 204

City

Northampton

State

MA

Zip

01063

Exemption number

041 843 040

Issue date

12/01/08

Date of expiration of certificate

01/04/19

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

Elizabeth Bone

Title

Assistant Controller

Date

June 18, 2018

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

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.



MASSACHUSETTS DEPT OF REVENUE
PO Box 7010
Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER
TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER



TRUSTEES OF THE SMITH COLLEGE
C/O PATRICIA MORRIAR
126 WEST ST
NORTHAMPTON MA 01063-6318

870C

Notice 30048
Exemption
Number 041 843 040
Date 12/01/08
Bureau TSD MGT SERV
Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **TRUSTEES OF THE SMITH COLLEGE C/O PATRICIA MORRIAR**, a tax-exempt 501(c) (3) organization, will expire on **01/04/09**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **TRUSTEES OF THE SMITH COLLEGE C/O PATRICIA MORRIAR** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 01/04/19.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Navjeet K. Bal
Commissioner of Revenue



Form ST-2
Certificate of Exemption

Massachusetts
Department of
Revenue

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

* TRUSTEES OF THE SMITH COLLEGE
126 WEST STREET
NORTHAMPTON MA
01063

EXEMPTION NUMBER E
041-843-040

ISSUE DATE
01/04/04

CERTIFICATE EXPIRES ON
01/04/09

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE
HENRY DORMITZER