



Sales and Use Tax Exemption Certificate Instructions

MASSACHUSETTS

1. Enter today's date where indicated next to the signature line on Page 1
2. Enter the seller's name in the space provided at the bottom of Page 1
3. Indicate whether the certificate is a single purchase or blanket certificate at the bottom of Page 1
4. Provide a description of property purchased, including quantity and cost, and the total cost of the purchase on Page 2



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
University of Notre Dame du Lac

Address
Controller's Office, 724 Grace Hall

City	State	Zip
Notre Dame	IN	46556

Exemption number
350-868-188

Issue date	Date of expiration of certificate
01/02/15	01/02/25

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	Date
<i>Bicky L. Larkson, CPA</i>	Assistant Tax Director	

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.**



**Form ST-2
Certificate of Exemption**

**Massachusetts
Department of
Revenue**

Certification is hereby made that the organization herein is an exempt purchaser under General Laws, Chapter 64H, section 6(d) or (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 Certification of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

**UNIVERSITY OF NOTRE DAME
804 GRACE HALL
NOTRE DAME IN 46556-5612**

**EXEMPTION NUMBER
350 888 188
ISSUE DATE
01/02/18
CERTIFICATE EXPIRES ON
01/02/25**

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE

ST-2