



# 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 \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Exemption number \_\_\_\_\_

Issue date \_\_\_\_\_ Date of expiration of certificate \_\_\_\_\_

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 \_\_\_\_\_

**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

