

Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 6/09

Massachusetts

Department of

Revenue

Part 1. Exempt taxpay	yer informatio	n. To be completed by	exempt government or 501(c)(3	3) organization.		
Name		-				
University of Rhode Is	sland					
Address						
75 Lower College Roa	<u>d</u>					
City				State	Zip	
<u>Kingston</u>				RI	02881	
Exemption number						
1568958464				D-4/	-!4!	
Issue date				Date of expiration of certificate		
1/29/2020				1/3/2029		
Certification is hereby made that the or 6(e). All purchases of tangible persproperty or services are used in the cany unauthorized use of this certification.	sonal property or service conduct of the business	ees by this organization of the purchaser. Any nstitutes a serious viola	are exempt from taxation u abuse or misuse of this cer	inder said cha tificate by any ion.	pter to the extent that such	
Signature		Title		Date		
Merch Mills		Assistant VP Fin	ancial Operations & C	ontroller .	4/2 <u>5/2023</u>	
Warning: Willful misuse of this cercorporations) in fines. Part 2. Agent informa					\$10,000 (\$00,000 101	
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 ager	nt for the exempt organ	ization named above (selec	ct one):		
Government organization (local pattach Form ST-2, if available. If	Form ST-2 is not availa	ble, enter exemption n	umber, if known:	_	-	
∑ 501(c)(3) organization (parochial	school, Scout troop, etc		attached.			
Signature		Title		Date		
Part 3. Vendor inform	ation					
Vendor's name						
Check applicable box:						
Single purchase certificate (attach	detailed receipts or co	mplete Part 4, on reve	rse)			
☐ 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 DEPARTMENT OF REVENUE

Form ST-2

Certificate of Exemption

UNIVERSITY OF RHODE ISLAND 75 LOWER COLLEGE RD # 110 KINGSTON RI 02881-1966 MA Taxpayer ID: 11171869 Certificate Number: 1568958464

This certifies that the organization named above is an exempt purchaser under Chapter 64H, section 6(d) or (e) of the Massachusetts General Laws. All purchases of tangible personal property by this organization are exempt from taxation to the extent that such property is used in the conduct of the business of the purchaser. Misuse of this certificate by any tax-exempt organization or unauthorized use of this certificate by any individual will lead to revocation. Willful misuse of this certificate is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. This certificate is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

Effective Date: January 4, 2019 Expiration Date: January 3, 2029