



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



Dear Yearbook Customer:

Sales of property by a governmental unit are generally required by the Massachusetts Department of Revenue to be subject to sales tax. Some limited exceptions apply to the general rule. Sales of yearbooks by the school for fundraising purposes are exempt from the collection of sales tax and treated for state purposes as a casual or isolated sale.

Please review the statements set forth below and then sign and return the addendum to Jostens along with Form ST-2 Certificate of Exemption AND Form ST-5 Sales Tax Exempt Purchaser certificate, which supports your declaration to Jostens. (Note: this addendum will remain in place until further notification by the school.)

1. Our school does not sell yearbooks in any store or other medium or facility through which the business of selling yearbooks at retail is regularly conducted.
2. Our school is not required to hold a vendor's registration certificate (pursuant to M.G.L. c. 64H, s.7).
3. The proceeds from the sale of yearbooks do not constitute unrelated business income within the meaning of the Internal Revenue Code.

To the best of my knowledge, the statements set forth above are true and correct. In the event the Massachusetts Department of Revenue makes a determination that our school does not meet the casual or isolated sales exception and imposes a tax, the school will hold Jostens Inc. harmless.

_____ Date _____
Name of School

City, State

Job Number

Signature of Authorized Individual

Print Name of Authorized Individual