

Invoices and receipts must show exempt organization as purchaser.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

Read instructions on bottom of form.

EXEMPT ORGANIZATION CERTIFICATE
FORM ST-5

ISSUED BY:
FRANCES S. DEMASI ELEMENTARY SCHOOL PTA INC.
199 EVESBORO-MEDFORD RD.
MARLTON, NJ 08053

Table with 2 columns: Field Name, Value. Fields include EXEMPT ORGANIZATION NUMBER (223-233-240/000), Effective Date (07/29/1996), and Date Issued (10/25/2004).

Transaction Date: _____

TO: _____
(Name of Vendor)

The undersigned certifies: that the Division of Taxation has determined this organization is exempt from New Jersey Sales and Use Tax for this transaction; and this purchase is directly related to the purposes for which this organization was formed and is being purchased with the organization's funds.

Description of Purchase:

Three horizontal lines for describing the purchase.

Handwritten signature of Robert K. Thompson

DIRECTOR
DIVISION OF TAXATION

Signature of Officer or Trustee of the Organization

Name and Title of Officer (please print)

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except energy and utility service), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds.

INSTRUCTIONS FOR VENDORS (AND EXEMPT ORGANIZATIONS): In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transactions covered by the certificate.

- (a) The certificate must be an official certificate having the signature of a Director of the Division of Taxation...
(b) The certificate must be properly completed, dated, and signed by an officer of the organization.
(c) The vendor has no reason to believe that the purchase is a type not ordinarily used by the organization for its purposes.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable. The vendor has the burden of proving that tax was not required. Bills or receipts must show the exempt organization as the purchaser.

Additional Purchases - This certificate covers additional similar purchases by the same organization. Each sales slip or invoice must show the organization's name and exempt organization number.

ST-5A PERMIT - This Exempt Organization Certificate (ST-5) also serves as an Exempt Organization Permit (ST5A) for the organization to which the certificate is issued.