

## MASSACHUSETTS DEPARTMENT OF REVENUE

## CERTIFICATE OF EXEMPTION



Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, Sections 6(d) and (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 Certificate of Exemption is subject to criminal sanctions of up to 1 year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side).

CITY OF GARDNER  
95 PLEASANT STREET  
GARDNER MA 01440

## EXEMPTION NUMBER E

046-001-389  
ISSUE DATE

01/04/89  
CERTIFICATE EXPIRES ON

NONE

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE

STEPHEN W. KIDDER

Massachusetts General Laws, Chapter 64H, Section 6(e) as amended by Chapter 233 of the Acts of 1981 states as follows: The certificate of exemption issued by the commissioner under clause (2) shall be effective for a period of five years from the date of its issuance

provided that ninety days prior to said date the commissioner shall notify such corporation, foundation, organization or institution, of the expiration date of said certificate. Such corporation, foundation, organization or institution must obtain from the commissioner a renewal of such certificate in order to be entitled to a continuance of such exemption beyond the expiration date of any existing certificate.



# 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 CITY OF GARDNER

Address 95 PLEASANT STREET, CITY HALL

City GARDNER, MA 01440 State \_\_\_\_\_ Zip \_\_\_\_\_

Exemption number E 046-001-389

Issue date 01-04-1989 Date of expiration of certificate NONE

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 *[Handwritten Signature]* Title PURCHASING AGENT Date 3/12/20

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



# Form ST-5C Contractor's Sales Tax Exempt Purchase Certificate

Rev 11/10  
Massachusetts  
Department of  
Revenue

**Part A. To be completed by governmental body, agency or IRC Section 501(c)(3) certified exempt organization**

Exempt number E 046 - 001 - 389 Contract number \_\_\_\_\_

Name of exempt organization  
CITY OF GARDNER

Authorizing signature *[Signature]* Date 3/12/20

**Part B. To be completed by purchasing contractor or subcontractor claiming exemption under MGL Ch. 64H, sec. 6(d), (e), (f) or (t)**

Purchaser ( contractor  subcontractor)

Address \_\_\_\_\_

Date \_\_\_\_\_ Vendor registration number (if applicable) \_\_\_\_\_

Contract, subcontract number \_\_\_\_\_ Contract, subcontract date \_\_\_\_\_ Estimated date of completion \_\_\_\_\_

**Part C. To be completed by purchasing contractor or subcontractor claiming exemption. See instructions. I claim the exemption corresponding to the box checked below, and certify as follows (check appropriate box below):**

1.  **Exemption under MGL Ch. 64H, sec. 6(d) or (e) Contractor as Agent of Exempt Entity.** I certify that the purchaser is a contractor or subcontractor engaged in the performance of the above described contract and that the purchaser is acting as an agent of one the entities described below (check appropriate box) in purchasing tangible personal property (other than building materials and supplies described in MGL Ch. 64H, sec. 6(f)):

- Governmental body or agency described in MGL Ch. 64H, sec. 6(d) (local public school, city/town government, state agency, etc.). Attach Form ST-2, Certificate of Exemption. If Form ST-2 is not available, enter agency's exemption number.
- Tax exempt organization (under IRC Section 501(c)(3)) as described in MGL Ch. 64H, sec. 6(e) (parochial school, Scout troop, PTO, etc.). Attach Form ST-2, Certificate of Exemption.

To the best of my knowledge and belief, the quantities of tangible personal property noted on the reverse side are exempt from the sales/use tax under the provisions of MGL Ch. 64 H, sec. 6(d) or (e) as they are purchased by a purchaser acting as an agent for either a Massachusetts governmental body or for a tax-exempt organization under IRC section 501(c)(3).

2.  **Exemption under MGL Ch. 64H, sec. 6(f): Building Materials and Supplies.** I certify that the purchaser is a contractor or subcontractor engaged in the performance of a contract for the construction, reconstruction, alteration, remodeling or repair of a building or structure for a governmental body or agency or for a certified IRC Section 501(c)(3) exempt organization or other project described in MGL Ch. 64H, sec. 6(f). To the best of my knowledge and belief, the described quantities of building materials and supplies noted on the reverse side are exempt from sales/use tax under the provisions of MGL Ch. 64H, sec. 6(f), and the described quantities of these materials and supplies are being purchased for use exclusively in the above contract.

3.  **Exemption under MGL Ch. 64H, sec. 6(tt): Consulting/Operating Contractor as Agent of Governmental Entity.** I certify that the purchaser is a consulting or operating contractor or subcontractor as defined in MGL Ch. 64H, sec. 6(tt) and that the purchaser is authorized and acting as an agent of, and providing "qualified services," as defined in MGL Ch. 64H, sec. 6(tt), to a governmental body or agency described in MGL Ch. 64H, sec. 6(d). Attach Form ST-2. If Form ST-2 is not available, enter agency's exemption number. To the best of my knowledge and belief, the quantities of tangible personal property noted on the reverse side are exempt from the sales/use tax under the provisions of MGL Ch. 64 H, sec. 6(tt). The purchaser has been authorized under the above contract by a governmental body.

Regardless of the exemption claimed, I will maintain adequate records to show the disposition of all property purchased under this certificate. I understand that I am fully liable for the payment of any sales/use tax due in the event that the property purchased under this certificate is used in a non-exempt manner.

Signed under the penalties of perjury.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Location and description of project and description of kind and quantity of property or receipts/invoices must be attached or noted on the back of this form. This form is approved by the Commissioner of Revenue and may be reproduced.