

Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev.	6/09
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Massachusetts Department of

Revenue

Part 1. Exempt taxpayer information. To be completed by e	exempt government or 501(c)(3) organization.	
Name Miami University		
Address 501 E High Street 107 Roudebush Hall		
501 E. High Street, 107 Roudebush Hall	State	Zip
Oxford	Ohio	45056
Exemption number	0110	40000
316 402 089		
Issue date	Date of exp	piration of certificate
04/15/15	04/15/	25
Certification is hereby made that the organization named above is an exempt purcha or 6(e). All purchases of tangible personal property or services by this organization property or services are used in the conduct of the business of the purchaser. Any a any unauthorized use of this certificate by any individual constitutes a serious violat	are exempt from taxation under said cha abuse or misuse of this certificate by any	pter to the extent that such
Signature Title	Date	2/1/10
Tax and Comp	liance Coordinator	01416
Warning: Willful misuse of this certificate may result in criminal tax evasion s corporations) in fines. Part 2. Agent information. To be completed by agent of exempt gover Name of agent's organization		na \$ 10,000 (\$50,000 for
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 organiz Comparization (local public school, city/town government, state agen Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption nu State of the state of th	cy, etc.). mber, if known:	
501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be a		
Signature Title	Date	
Part 3. Vendor information		
Vendor's name		
Check applicable box:	e)	
Blanket certificate	-,	

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	\$
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Total cost	\$
	Total cost

Part 4. Description of property purchased

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.



COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE PO BOX 7010 BOSTON, MA 02204

> MIAMI UNIVERSITY 501E HIGH ST

OXFORD OH 45056-1846



403C

 Notice Date:
 09/04/15

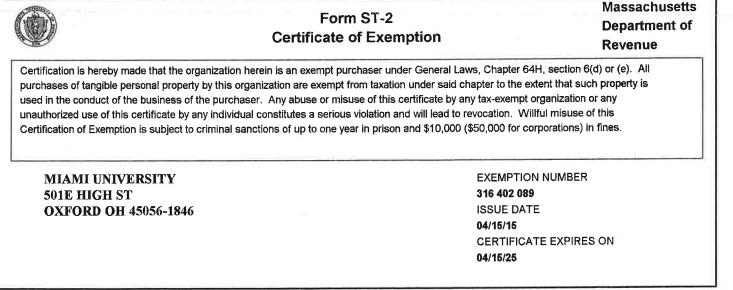
 Taxpayer ID Number:
 316 402 089

Dear Taxpayer,

Below please find your Certificate of Exemption (Form ST-2). Please cut along the dotted line and display at your place of business.

Sincerely,

Massachusetts Dept. of Revenue



COMMISSIONER OF REVENUE