Form ST-5
Sales Tax Exempt
Purchaser Certificate

Part 1. Exempt taxpayer information. To be completed by exempt government or 501(c)(3) organization.

Name
Cornell University

Address
341 Pine Tree Road

City
Ithaca

State
NY

Zip
14850

Exemption number
15-0532082

Issue date
01/02/2015

Date of expiration of certificate
01/02/2025

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
John H. Hubachek

Title
TAX DIRECTOR

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

This form is approved by the Commissioner of Revenue and may be reproduced.
### Part 4. Description of property purchased

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**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.
CORNELL UNIVERSITY
341 PINE TREE RD
ITHACA NY 14850-2820

Notice Date: 12/01/14
Taxpayer ID Number: 150 532 082

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

Form ST-2
Certificate of Exemption

Certification is hereby made that the organization herein is an exempt purchaser under General Laws, Chapter 64H, section 6(d) or (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. Wilful misuse of this Certification of Exemption is subject to criminal sanctions of up to one year in prison and $10,000 ($50,000 for corporations) in fines.

CORNELL UNIVERSITY
341 PINE TREE RD
ITHACA NY 14850

EXEMPTION NUMBER
150 532 082
ISSUE DATE
01/02/15
CERTIFICATE EXPIRES ON
01/02/25