

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:

University of Washington
3917 University Way NE
Seattle, WA 98105

Table with 2 columns: Field Name, Value. Fields include EXEMPT ORGANIZATION NUMBER (916-001-537/000), Effective Date (02/23/2012), and Date Issued (02/23/2012).

Transaction Date:

TO: (Name of Seller)

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

Description of Purchase:

Blank lines for describing the purchase.

Handwritten signature of the Acting Director.

ACTING 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 natural gas, electricity and their related transportation and transmission services), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds.

INSTRUCTIONS FOR SELLERS (AND EXEMPT ORGANIZATIONS):

- (a) The ST-5 exempt organization 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) For motel/hotel occupancies, this exemption applies to sales tax, but not the state "occupancy fee", the "municipal occupancy tax," or the Atlantic City luxury tax.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable sales. In this situation, the seller has the burden of proving that tax was not due. 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 (ST-5A) for the organization to which the certificate is issued.