

NEW JERSEY EXEMPT ORGANIZATION CERTIFICATE (FORM ST-5)

****For internal Indiana University use only****

NOTE: According to New Jersey, Reg. 18:24-9.5(a)(6), Indiana University is authorized to purchase merchandise and services for its exclusive use without paying sales tax. The University must issue the attached certificate to vendors when purchasing tangible personal property or taxable services to qualify for the exemption.

- Indiana University must be the direct purchaser and payer of record. Purchases must be made in the following manner:
 - Are directly invoiced and charged to Indiana University, and
 - Are directly paid by Indiana University via
 - check,
 - credit card
- All purchases made using Form ST 5 must benefit the University only. The form may not be used for the benefit of any officer, member, or employee of Indiana University.
- The purchases must be directly related to the University's exempt purpose.
- The exemption does not apply to purchases of energy and utility services.
- It is not necessary to give the seller a new certificate every time a purchase is made because the certificates do not expire. Although certificates of exemption do not actually expire, New Jersey recommends that it would be good business practice for a seller to request a new form at least every few years.

INSTRUCTIONS: Fill out all sections highlighted in blue including:

- Date of purchase
- The name of the vendor
- The description of the merchandise or service you are purchasing

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: INDIANA UNIVERSITY
400 E 7TH STREET ROOM 021
BLOOMINGTON IN 47405**

EXEMPT ORGANIZATION NUMBER
356-001-673/001

Effective Date: **07/03/12**

Date Issued: **07/20/12**


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:


ACTING DIRECTOR
DIVISION OF TAXATION


(Signature of Officer or Trustee of the organization)

Mary Frances McGee Treasurer
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. Retain the original ST-5 (unsigned) in files, make copies and complete and sign them for vendors. Notify the Division of changes in organization name, address or exempt status.

INSTRUCTIONS FOR VENDORS (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 (or a photocopy of the certificate) and must have the organization's name, address and exempt organization number pre-printed by the Division on the upper portion of the certificate, with no apparent alterations.
- (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.

Bills or receipts must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization. Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate. Subordinate or affiliated organizations may not use the exemption number assigned to the parent organization.

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.