



# 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  
WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION

Address  
PO BOX 6005

City  
MORGANTOWN State  
WV Zip  
26506-6005

Exemption number  
1875261440

Issue date  
JUNE 11, 2020 Date of expiration of certificate  
JUNE 10, 2030

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  
Melissa D. Hunt Title  
ASSISTANT DIRECTOR, TAX SERVICES Date  
12/20/2023

**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

**Part 4. Description of property purchased**

Date	Description	Quantity	Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
<b>Total cost</b>			<b>\$</b>

**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  
Geoffrey E. Snyder, Commissioner

mass.gov/dor

Letter ID: L0469799104  
Notice Date: June 18, 2021  
MA Taxpayer ID: 11658853



## CERTIFICATE OF EXEMPTION

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WEST VIRGINIA UNIVERSITY RESEARC  
PO BOX 6216  
MORGANTOWN WV 26506-6216

Attached below is your Certificate of Exemption (Form ST-2). Cut along the dotted line and display at your place of business. You must report any change of name or address to us so that a revised ST-2 can be issued.

DETACH HERE

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**MASSACHUSETTS DEPARTMENT OF REVENUE**

**Form ST-2**

### Certificate of Exemption

WEST VIRGINIA UNIVERSITY RESEARCH  
CORPORATION  
PO BOX 6005  
MORGANTOWN WV 26506-6005

**MA Taxpayer ID:** 11658853  
**Certificate Number:** 1875261440

This certifies that the organization named above is an exempt purchaser under Chapter 64H, section 6(d) or (e) of the Massachusetts General Laws. All purchases of tangible personal property by this organization are exempt from taxation to the extent that such property is used in the conduct of the business of the purchaser. Misuse of this certificate by any tax-exempt organization or unauthorized use of this certificate by any individual will lead to revocation. Willful misuse of this certificate is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. This certificate is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

**Effective Date:** June 11, 2020

**Expiration Date:** June 10, 2030