

Invoices and receipts must show exempt organization as purchaser. Read instructions on back of this certificate.

State of New Jersey
DIVISION OF TAXATION
SALES AND USE TAX

The vendor must collect the tax on a sale of taxable property or services unless the purchaser gives the vendor a properly completed exemption certificate.

• **EXEMPT ORGANIZATION CERTIFICATE** •

FORM ST-5

THE FIRST PRESBYTERIAN CHURCH OF ALEXANDRIA
P.O. BOX 384
MILFORD, NJ 08848

EXEMPT ORGANIZATION PERMIT NUMBER

EO-226-034-637/000

Effective Date: 7/1/66

Issue date 6/5/98 Duplicate

Transaction Date: _____

TO _____
(Name of Vendor)

(Address of Vendor)

The undersigned certifies:

That this organization holds a valid Exempt Organization Permit and is not subject to the New Jersey Sales and Use Tax in connection with this transaction.

That the tangible personal property, services, admissions or occupancies being purchased from you are intended solely and exclusively for this organization, are directly related to the purposes for which this organization was formed and are being purchased with the organization's funds.

That the purchase is described as follows:

Robert K. Thompson
DIRECTOR
DIVISION OF TAXATION

Glen C. Nebel
(Signature of Officer or Trustee of the organization)
Glen C. Nebel - President
(Name and Title of Officer or Trustee - Please Print)

VENDORS: Do not accept this Certificate if it has been altered.
Retain certificates in your files for four years. (Do not send with returns.)

**INSTRUCTIONS TO VENDORS CONCERNING
ACCEPTANCE OF EXEMPT ORGANIZATION CERTIFICATES**

1. **Good Faith** - In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transactions covered by the certificate. The question of "good faith" is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations pertinent to the business in which he deals.

In order for "good faith" to be established, the following conditions must be met:

- (a) The certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) The certificate must be an officially promulgated certificate form or a photocopy thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect and may not be altered by the purchaser in any way.

The vendor may, therefore, accept this "good faith" Exempt Organization Certificate as a basis for exempting sales to the signatory purchaser provided that:

- (d) The purchaser's Exempt Organization Permit number, indicating that the purchaser is registered with the New Jersey Division of Taxation, is entered on the face of the Certificate.
- (e) The purchaser has entered all other information required on the form.
- (f) The vendor has no reason to believe that the property to be purchased is of a type not ordinarily used by the purchaser for the purpose described in this Certificate.

2. **Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates shall be deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the vendor.

Exempt Organization Certificates (ST-5) may be used only when an exempt organization is the direct purchaser **and** payer of record. Any bill, invoice or receipt given by the vendor must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization.

The exemption from sales and use tax does **not** extend to officers, members or employees of the organization. Personal purchases made by such individuals are subject to sales tax. An organization's exemption does **not** extend to its subordinate or affiliated organizations. When making purchases, subordinate organizations may **not** use the exemption number assigned to the parent organization. Such misuse may result in the revocation of the exemption granted.

3. **Correction of Certificate** - In general, vendors have 60 days after date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.

4. **Additional Purchases by Same Purchaser** - This Certificate will serve to cover additional purchases by the same purchaser of the same general type. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and Exempt Organization Permit number for purposes of verification.

5. **Retention of Certificates** - 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. Certificates must be in the physical possession of the vendor and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.

Only Certificates bearing the Director's signature will be honored.

**STATE OF NEW JERSEY, DIVISION OF TAXATION
PO Box 269, Trenton, NJ 08646-0269**

THIS CERTIFICATE MAY BE REPRODUCED, BUT ONLY BY THE EXEMPT ORGANIZATION TO WHICH ISSUED.