

Attention: GW Departments

Re: Sales Tax Exempt Purchases in Massachusetts

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in MA, a copy of the Certificate of Exemption (Form ST-2) must be presented to the vendor at the time of purchase. In addition, Form ST-5 must be completed. Both forms are provided on the following pages.

In addition, payment for the item and/or services must be made using university funds (ex. GW check or GW p-card). If payment is made using a personal credit card or check, you will have to pay sales tax on the item and/or services, even if later you will be reimbursed by the university.

MA provides exemption on purchases of tangible personal property and services to the extent such property or services are used for GW business.

Note that GW sales tax exemptions <u>cannot</u> be used for personal purchases.

If you have any questions or concerns regarding MA sales tax exemption, please feel free to reach us at 571-553-8313 or email at tax@gwu.edu.

Sincerely,

GW Tax Department



MASSACHUSETTS DEPARTMENT OF REVENUE

Form ST-2

Certificate of Exemption

GEORGE WASHINGTON UNIVERSITY THE 2150 PENNSYLVANIA AVE NW WASHINGTON DC 20037-3201 **MA Taxpayer ID:** 11060388

Certificate Number: 1547907072

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: September 29, 2016 Expiration Date: September 28, 2026



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 The George Washingt | on University | | | |
| Address 1918 F Street, NW | | | | |
| City Washington | | State DC | Zip 20052 | |
| Exemption number 1547907072 | | | | |
| 1ssue date 09-29-16 | | | Date of expiration of certificate 09-28-26 | |
| or 6(e). All purchases of tangible per property or services are used in the | organization named above is an exempt purchaser un sonal property or services by this organization are ex conduct of the business of the purchaser. Any abuse te by any individual constitutes a serious violation an | xempt from taxation under said chap or misuse of this certificate by any t | ter to the extent that such | |
| Signature | Title | Date | | |
| Part 2. Agent informa Name of agent's organization | tion. To be completed by agent of exempt government | or 501(c)(3) organization. | | |
| Address | | | | |
| City | <u>-</u> | State | Zip | |
| Agent's name | | | | |
| Address | | | | |
| City | | State | Zip | |
| ☐ Government organization (local p Attach Form ST-2, if available. If | I am acting as an agent for the exempt organization public school, city/town government, state agency, etc. Form ST-2 is not available, enter exemption number, school, Scout troop, etc.). Form ST-2 must be attach | c.). , if known: | | |
| Signature | Title | Date | | |
| Part 3. Vendor inform Vendor's name Check applicable box: | | | | |
| ☐ Single purchase certificate (attach | detailed receipts or complete Part 4, on reverse) | | | |

Part 4. Description of property purchased

| Date | Description | Quantity | Cost |
|------|-------------|------------|------|
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
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| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | | \$ |
| | | Total cost | \$ |

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.