

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 cannot 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 Washington University**

Address **1918 F Street, NW**

City **Washington**

State
DC

Zip
20052

Exemption number
1547907072

Issue date
09-29-16

Date of expiration of certificate
09-28-26

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

Title

Date

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

