

Attention: GW Departments

Re: Sales Tax Exempt Purchases in New Jersey

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in NJ, a copy of Form ST-5, as attached below, must be presented to the vendor at the time of purchase. Please note this certificate needs to be signed by an officer of GW, so fill in the transaction date, name of vendor, and description of purchase and then return to the Tax Department. We will coordinate officer signature.

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.

NJ does not exclude items from our exempt status, so if you follow the instructions above, sales tax on all your purchases should be exempt in NJ. A couple of exceptions are that the exemption does not apply to the state occupancy fee, municipal occupancy tax, or the Atlantic City luxury tax as it relates to motel/hotel occupancies and that the exemption does not apply to the purchase of energy or utility purchases.

Note that GW sales tax exemptions cannot be used for personal purchases.

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

Sincerely,

GW Tax Department



CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

PO Box 628
Trenton NJ 08625-0628

In reply to:
License & Account Services Bureau
PO Box 252
Trenton, NJ 08646-0252
609-984-6150

THE GEORGE WASHINGTON UNIVERSITY
ATTN: TAX DEPARTMENT
45155 RESEARCH PLACE, SUITE 155
ASHBURN VA 20147

RE: 530-196-584/000

Dear Sir/Madam:

Congratulations! Your application for exemption from New Jersey sales and use tax has been approved. An Exempt Organization Certificate (Form ST-5) is enclosed. Please retain this unsigned original as part of your permanent records and make as many copies as needed to give to vendors for proof of exempt purchases.

The ST-5 exemption certificate grants your organization exemption from New Jersey sales and use tax on the organization's purchases of goods, meals, services, room occupancies and admissions that are directly related to the purposes of the organization, except purchases of energy and utility services. Also, your organization is exempt from collecting sales tax on occasional fundraising sales (except sales of motor vehicles) and on sales of donated goods made from a store in which at least 75% of the merchandise is donated and 75% of the workers are volunteers.

Please note that this exemption does not apply to regular (on-going) sales of taxable goods, meals, beverages and services. If your organization operates a catering business, restaurant, bar or similar business, or is a store or mail-order business, you must collect sales tax on taxable goods such as prepared foods, beverages, alcoholic and soft drinks, cigarettes and cigars.

If the name, address, purpose or operations of your organization change, you must notify the License & Account Services Bureau in writing at P.O. Box 252, Trenton, NJ 08646-0252.

For more information on your exempt organization status, please call the Regulatory Services Branch of the Division of Taxation at (609) 292-5994.

Sincerely,

Christopher Besler
Assistant Chief,
License and Account Services Bureau

04-08, D205846C,D205846E

Enclosures

Please visit the Division of Revenue website at: <http://www.state.nj.us/treasury/revenue>

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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: THE GEORGE WASHINGTON UNIVERSITY
2121 I STREET SUITE 701 NW
WASHINGTON DC 20052-0001

EXEMPT ORGANIZATION NUMBER 530-196-584/000
Effective Date: 02/12/13
Date Issued: 02/12/13

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:


DIRECTOR
DIVISION OF TAXATION

(Signature of Officer or Trustee of the organization)

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.