

State of New Jersey

DIVISION OF TAXATION

SALES TAX

To be completed by purchaser and given to and retained by vendor. Read instructions on back of this certificate.

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

EXEMPT ORGANIZATION PERMIT NUMBER

E-210-634-501/000

Date

PRINCETON UNIVERSITY
DIRECTOR OF PURCHASES
P O BOX 33
PRINCETON N J 08544

EXEMPT ORGANIZATION CERTIFICATE

FORM ST-5

TO (Name of Vendor)

(Address of Vendor)

The undersigned certifies:

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

That the tangible personal property or service described below which shall be purchased from you is intended solely and exclusively for this organization and is directly related to the purposes for which this organization was created.

That the tangible personal property or service to be purchased is described as follows:

Various supplies and services as requested by Princeton University.

THIS BLANKET CERTIFICATE IS APPLICABLE TO THE ENTIRE UNIVERSITY.

Princeton University
(Name of organization as registered with the Division of Taxation)

By (Signature of Officer or Trustee of the organization) (Title)

D.E. WESTON, MANAGER OF PROCUREMENT
P.O. Box 33
Princeton, New Jersey 08544

(Address of Purchaser)

Sidney Glaser
DIRECTOR
DIVISION OF TAXATION

**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 a 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 substantial and proper reproduction thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

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.

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 of property. 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 three 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.

Rules now permit exempt organizations to use Form ST-5 when purchasing meals through a restaurant or caterer and when renting rooms in hotels or motels.

(N.J.A.C. 18:24-9.12)

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

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**STATE OF NEW JERSEY, DIVISION OF TAXATION
P.O. BOX 999, Trenton, N.J. 08625**

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