

### MASSACHUSETTS DEPARTMENT OF REVENUE

### Form ST-2

## **Certificate of Exemption**

ARISIA INCORPORATED 1 KENDALL SQ # 322 CAMBRIDGE MA 02139-1562 **MA Taxpayer ID:** 11937659

Certificate Number: 1831235584

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: January 29, 2019 Expiration Date: January 28, 2029



# Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 8/00

Massachusetts

**Department of** 

Revenue

	t 1. Exempt taxpayer inf completed by exempt government or 501(c)(3)				
Name					
Addre	·	 R71			
City		77 1	State	Zip	
	Somerville		MA	02143	
Exemp	1831235584				
Issue	1/29/2019			Certificate expires on (date) 1/28/2029	
or 6(e	e). All purchases of tangible personal property or services are used in the conduct of	n named above is an exempt purchaser under Masserty or services by this organization are exempt from the business of the purchaser. Any abuse or misusendividual constitutes a serious violation and will lead	n taxation under said chapter e of this certificate by any tax-	to the extent that such	
Signat	ture Lat Thelle	Treasurer	Date 01/29	9/2019	
corpo Par	ing: Willful misuse of this certificate morations) in fines.  The completed by agent of exempt government or 5	ay result in criminal tax evasion sanctions of up	to one year in prison and \$	10,000 (\$50,000 for	
	of agent's organization				
Addre	ss				
City			State	Zip	
Agent	's name				
Addre	ss				
City			State	Zip	
☐ G	overnment organization (local public schoot tach Form ST-2, if available. If Form ST-2	g as an agent for the exempt organization named a bl, city/town government, state agency, etc.). is not available, enter exemption number, if known: out troop, etc.). Form ST-2 must be attached.	,		
Signat	ure I/	Title	Date 01/20	)/2019	
	Sot Helle	Treasurer	01/28	7/2019	
Par	t 3. Vendor information				
Signat	ure	Title	Date		
Sir	k applicable box:  ngle purchase certificate (attach detailed re  anket certificate	eceipts or complete Part 4, on reverse)			

Part 4. Description of property purchased

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

# General information on purchases exempt from sales tax

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 govern-

ment 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 Bureau of Desk Audit at (617) 887-6970 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

Bureau of Desk Audit

Exempt Organization Unit

200 Arlington Street Chelsea, MA 02150 (617) 887-6970