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.

## 券 EXEMPT ORGANIZATION CERTIFICATE 考 FORM ST-5

ISSUED BY:

Fairleigh Dickinson University 1000 River Road Teaneck, NJ 07666

EXEMPT ORGANIZATION NUMBER 221-494-434/000		
Effective Date:	07/01/1966	
Date Issued:	04/21/2008	

Transaction Date:

TO:

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:

IMERA

DIVISION OF TAXATION

SVP for Finance and Administration & Treasurer

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 natural gas, electricity and their related transportation and transmission services), 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, purpose or exempt status.

INSTRUCTIONS FOR SELLERS (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.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable. The seller has the burden of proving that tax was not required. 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 certificate 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.