

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DETERMINATIONS BUREAU

EXEMPT PURCHASER CERTIFICATE

MASSACHUSETTS DEPARTMENT OF REVENUE
CERTIFICATE OF EXEMPTION



Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, Sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is 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. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to 1 year in prison and \$10,000 (\$50,000 for corporations) in fines.

PLEASE
COMPLETE
THIS
SECTION

NAME	CITY OF MARLBOROUGH		
ADDRESS	140 MAIN STREET		
CITY	MARLBOROUGH	STATE	MA ZIP 01752

EXEMPTION NUMBER E
046-001-399

ISSUE DATE
01/02/90

CERTIFICATE EXPIRES ON
None

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE

Purchased from _____

Description of Property to be Purchased _____

Signed Under the Pains and Penalties of Perjury

Dated _____ 19 _____

Signature *Deane Smith*

By (title) *City Auditor*

Check Applicable Box Single Purchase Certificate Blanket Certificate

INSTRUCTIONS FOR USE OF EXEMPT PURCHASER CERTIFICATE

Sales to the United States, the Commonwealth or to any political subdivision thereof or to their respective agencies are exempt.

Sales to any Corporation, Foundation, Organization or Institution which is exempt from taxation under the provisions of §501 (c)(3) of the U. S. Internal Revenue Code, as amended and in effect for the applicable period, are exempt from tax provided that:

- A. The tangible personal property which is subject to such Sales Tax is used in the conduct of such Organization or Agency;
- B. The Organization or Agency shall have obtained: a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue certifying that it is entitled to exemption and shall attach a photocopy of such form (ST-2) hereto;
- C. The Vendor must retain a copy of Form ST-5 accompanied by Form ST-2 as are other tax records. See Record Retention Regulation 830 CMR 62C.24

CERTIFICATE OF EXEMPTION

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, Sections 8(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is 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. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to 1 year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side).

CITY OF MARLBOROUGH
140 MAIN STREET
MARLBOROUGH MA 01752

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COMMISSIONER OF REVENUE
STEPHEN W. KIDDER