



State of New Jersey

Attached is a copy of the Exempt Organization Certificate, Form ST-5, for the State of New Jersey. To obtain exemption from paying NJ sales tax, a copy of Form ST-5 must be completed and given to the vendor within 60 days after the delivery of property sold or services rendered.

Where indicated, enter the vendor's name and describe the property or services rendered. The certificate must be signed by an authorized IEEE person. For an IEEE Conference or an IEEE Section/Region/Society/Chapter, this can be an officer of the conference or geographic unit. For IEEE staff, this can be a person with the appropriate expenditure authorization approval for the purchase.

Purchases must be paid for with an IEEE Purchase Card or a check from IEEE, or IEEE Conference, Section, or other IEEE organizational unit bank account. Tax exempt purchases cannot be paid for with cash, personal checks, or personal credit cards.

If you have any questions, please send an email to: tax-compliance@ieee.org

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:

Table with 3 rows: EXEMPT ORGANIZATION NUMBER, Effective Date, Date Issued.

Transaction Date:

TO: (Name of Seller)

The undersigned certifies that the Division of Taxation has determined that this organization is exempt from New Jersey Sales and Use Tax; this purchase is directly related to the purposes for which this organization was formed; and this purchase is made with organizational funds.

Description of Purchase:

Three horizontal lines for describing the purchase.

Handwritten signature of the Acting Director.

Signature of Officer or Trustee of the Organization

Name and Title of Officer (please print)

ACTING DIRECTOR
DIVISION OF TAXATION

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.

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...
(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 sales. In this situation, the seller has the burden of proving that tax was not due. Bills or receipts must show the exempt organization as the purchaser.

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 (ST-5A) for the organization to which the certificate is issued.