

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:

University of North Dakota  
264 Centennial Drive, Stop 8364  
Grand Forks, ND 58202

EXEMPT ORGANIZATION NUMBER

456-002-491/000

Effective Date:  
12/29/2009

Date Issued:  
12/29/2009

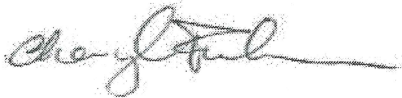
Transaction Date: \_\_\_\_\_

TO: \_\_\_\_\_  
(Name of Seller)

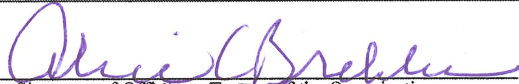
The undersigned certifies that the Division of Taxation has determined that this organization is exempt from New Jersey Sales and Use Tax; this purchase is directly related to the purposes for which this organization was formed; and this purchase is made with organizational funds.

Description of Purchase:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



ACTING DIRECTOR  
DIVISION OF TAXATION



Signature of Officer or Trustee of the Organization  
Anee C. Berke  
Vice President for Finance & Operations  
University of North Dakota  
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 sellers. 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 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. Payment must be from the funds of the exempt organization. Certificates must be retained by the seller 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 (ST-5A) for the organization to which the certificate is issued.