ST-5 (2-00, R-16)

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: **The Church of Jesus Christ of Latter-day Saints**
**Corporation of the President**
**50 E North Temple**
**Salt Lake City, UT 84150**

| EXEMPT ORGANIZATION NUMBER |
|---|
| 237-300-405/000 |
| Effective Date: 07/17/78 |
| Date Issued: 06/04/04 |

Transaction Date: _____

TO _____
(Name of Vendor)

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:

_____

_____

_____

Robert F. Thompson
DIRECTOR
DIVISION OF TAXATION

James R. Braby
(Signature of Officer or Trustee of the organization)
JAMES R. BRABY - FACILITIES MGR
Name and Title of Officer (Please Print)
FMD-CALDWELL-NJ-FMG

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except energy and utility service), 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 or exempt status.

INSTRUCTIONS FOR VENDORS (AND EXEMPT ORGANIZATIONS): In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transactions covered by the certificate. "Good faith" requirements include:

(a) The 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) The vendor has no reason to believe that the purchase is a type not ordinarily used by the organization for its purposes.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable. The vendor 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 number 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.