

**Subject: Sales Tax Exemption: NEW JERSEY**

Special Instructions for use: Exemptions can be used for lodging, meals and the use of a rental vehicle. Provide Form ST-5 to vendor. Payment must be made directly by the University of Pittsburgh, no personal checks or credit cards permitted.

State of New Jersey  
DIVISION OF TAXATION  
SALES TAX

To be completed by purchaser and given to and retained by vendor. Read instructions on back of this certificate.

The vendor must collect the tax on a sale of taxable property or services unless the purchaser gives him a property completed exemption certificate.

EXEMPT ORGANIZATION PERMIT NUMBER

EO 250-965-591/000

University of Pittsburgh  
3017 Cathedral  
Pittsburgh, Pa. 15260

DATE \_\_\_\_\_

• EXEMPT ORGANIZATION CERTIFICATE •

FORM ST-5

TO \_\_\_\_\_  
(Name of Vendor)

\_\_\_\_\_  
(Address of Vendor)

The undersigned certifies:

That this organization holds a valid Exempt Organization Permit (number shown above) and is not subject to the New Jersey Sales and Use Tax, in connection with this transaction.

That the tangible personal property or service described below which shall be purchased from you is intended solely and exclusively for this organization and is directly related to the purposes for which this organization was created.

That the tangible personal property or service to be purchased is described as follows:

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

UNIVERSITY OF PITTSBURGH  
(Name of organization as registered with the Division of Taxation)

By *Arthur Ramirez* VICE CHANCELLOR FOR  
BUDGET AND CONTROLLER  
(Signature of Officer or Trustee of the organization)

1817 CATHEDRAL OF LEARNING  
PITTSBURGH, PA 15260  
(Address of Purchaser)

*John R. Baldwin*

DIRECTOR  
DIVISION OF TAXATION



State of New Jersey

DEPARTMENT OF THE TREASURY

50 BARRACK STREET

CN-269

TRENTON, NEW JERSEY 08646

DIVISION OF TAXATION

18:24-9.12 Sales of meals and rental of rooms to exempt organizations

[(a)] Receipts from the sale to exempt organizations of food and drink, except alcoholic beverages as defined in the Alcoholic Beverage Tax Law, in or by restaurants, taverns or other establishments in this State, or by caterers, including in the amount of such receipts any cover, minimum, entertainment or other charge made to patrons or customers and rental of rooms to exempt organizations in a hotel shall be treated in the following manner:

[1] (a) Whenever there is such a sale of food or drink, the vendor shall charge and collect the sales tax thereon unless, on and after July 1, 1976, an organization holding a valid exempt organization permit (form ST-5A) furnishes the vendor with a valid properly executed exempt organization certificate (form ST-5) (7-83,R-4) which has the name, address and registration number of the exempt organization imprinted on the Certificate by the Division of Taxation along with the signature of the Director.

(b) Whenever there is a room occupancy, the hotel shall charge and collect the sales tax thereon unless, on and after February 1, 1977, an organization holding a valid exempt organization permit (form ST-5A) furnishes the vendor with a valid properly executed exempt organization certificate (form ST-5) (7-83,R-4) which has the name, address and registration number of the exempt organization imprinted on the certificate by the Division of Taxation along with the signature of the Director.

A-3732-ST

5-85,R-4

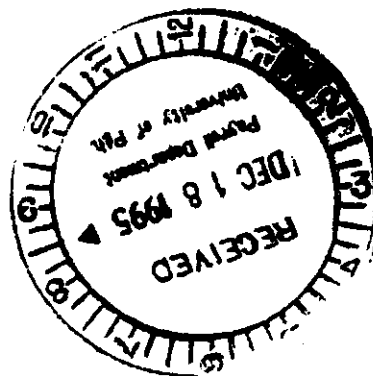
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(c) In all cases, the exempt organization must pay the bill on its own voucher, there must be no reimbursement by the individual to the organization and the organization must hold a valid exempt organization permit (form ST-5A) as of the date of the transaction.

[2] (d) Any organization holding a valid exempt organization permit (form ST-5A), which has paid the sales tax in accordance with the foregoing procedure, may apply to the New Jersey Division of Taxation for a refund of the tax if:

[i] 1. All the charges on which the tax was calculated were paid by the organization using organizational funds; and

[ii] 2. There was or is to be no reimbursement to the organization for the said charges.





State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

JOHN R. BALDWIN  
DIRECTOR

50 BARRACK STREET.  
CN 269  
TRENTON, NJ 08646

TO EXEMPT ORGANIZATIONS:

Enclosed is a new Exempt Organization Certificate, Form ST-5, bearing the signature of the Director of the New Jersey Division of Taxation. A reproduction of the Certificate is to be used by your organization when purchasing meals, renting hotel/motel rooms, and purchasing taxable tangible personal property.

You will receive only one Certificate. We recommend that you make as many copies of this Certificate as you will need and that you retain the original in your files for future use and as part of your permanent records.

Meals actually purchased by and/or hotel/motel rooms actually rented by your organization and paid for by your organization are no longer taxable at the time of purchase and/or renting provided the ST-5 Certificate, properly executed, is presented to the vendor and/or hotel/motel keeper. This procedure will eliminate the necessity of your organization applying for a refund as was required in the past.

Sincerely yours,

John R. Baldwin  
Director  
Division of Taxation

D-5000  
7-83, R-3

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