



State of New Jersey  
Department of the Treasury

Division of Taxation

Governor Phil Murphy • Lt. Governor Sheila Oliver

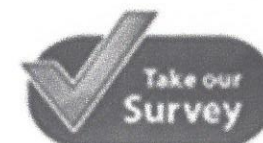
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## Exempt Organization Certificate Form ST-5 Replacements and Updates

**Changing an Address On-Line.** If the organization withholds gross income tax for employees or collects sales tax, taxpayers may use their employer or sales tax PIN to [change their address on-line](#). An updated ST-5 is mailed the next business day if the organization is on our computer records as approved for the ST-5 certificate.

**Replacements and Updating ST-5 Certificate by Mail.** Taxpayers may send a request in a letter signed by an organization officer and include the tax exemption number or a copy of the ST-5. For name changes, include a copy of the amendment to the certificate of incorporation or constitution, etc:

Mail to:  
Regulatory Services Branch - Exempt Organization Unit  
New Jersey Division of Taxation  
PO Box 269  
Trenton, NJ 08695-0269  
Or FAX to (609) 989-0113

Last Updated: Tuesday, 03/22/16

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: MERCER COUNTY COUNCIL OF PTA  
482 FLOCK RD.  
MERCERVILLE NJ 08619

EXEMPT ORGANIZATION NUMBER  
226-057-727/000

Effective Date: 07/01/66

Date Issued: 03/15/18

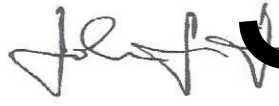
Transaction Date: \_\_\_\_\_

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:

**SAMPLE**

  
\_\_\_\_\_  
(Signature of Officer or Trustee of the organization)

ACTING DIRECTOR  
DIVISION OF TAXATION

\_\_\_\_\_  
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 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):

- (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.

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.