

Form ST-4 Sales Tax Resale Certificate

Rev. 3/05

Massachusetts

Department of

Revenue

		Social Securi	ity or Federal Identification number
Address			namanana andra da maka tumana a yakin da sani mana a sa sa sa sani da maka a sa s
City/Town	or no no graph security department of the security department is a security of the security of	State	Zip
Type of business in which purchaser is engag	ed:		
Type of tangible personal property or service	peing purchased (be as specific as p	oossible):	
Name of vendor from whom tangible personal	property or services are being pure	hased:	**************************************
Delta Apparel			
Address 2750 Premiere Parkway, Suite 100	City/Town Duluth	State Georgia	Zip 30097
Address	Duluth tts Vendor's Registration, issued by the business of selling the kind of	Georgia the Commissioner of Revenue, putangible personal property or servi	30097 Insuant to Massachusetts General
Address 2750 Premiere Parkway, Suite 100 I hereby certify that I hold a valid Massachuse Laws, Chapter 64H, section 7, and that I am in	Duluth tts Vendor's Registration, issued by the business of selling the kind of	Georgia the Commissioner of Revenue, putangible personal property or servi	30097 Insuant to Massachusetts General

Notice to Vendors

- 1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
- 2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
- 3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
- 4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
- 5. The vendor must retain this certificate as part of his/her perma-

If you have any questions about the acceptance or use of this certificate, please contact: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.

Motice to Purchasers

- 1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
- 2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to www.mass.gov/dor and click on WebFile for Business to complete an online application for registration.
- 3. This certificate must be signed by and bear the name and address of the purchaser and his/her Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
- 4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
- 5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
- 6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.



Form ST-5 Sales Tax Exempt Purchaser Certificate

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Massachusetts
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Revenue

Name				
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City		State Zip		
Exemption number			***************************************	
Issue date		Date of expiration of certification	Date of expiration of certificate	
or 6(e). All purchases of tangible property or services are used in	t the organization named above is an exempt purchaser use personal property or services by this organization are exit the conduct of the business of the purchaser. Any abuse ntificate by any individual constitutes a serious violation ar	compt from taxation under said chapter to the ex or misuse of this certificate by any tax-exempt of	tent that such	
Signature	Title	Date		
corporations) in fines.	is certificate may result in criminal tax evasion sanction		\$50,000 for	
Name of agent's organization	mation. To be completed by agent of exempt government	or 501(c)(3) organization.	· · · · · · · · · · · · · · · · · · ·	
Address			······································	
City		State Zip	\$	
Agent's name			· · · · · · · · · · · · · · · · · · ·	
Address	ne-light of the supplier of th	The state of the s		
City		State Zip		
☐ Government organization (Id Attach Form ST-2, if available	hase, I am acting as an agent for the exempt organization ocal public school, city/town government, state agency, etc. If Form ST-2 is not available, enter exemption number,	c.). if known:		
	chial school, Scout troop, etc.). Form ST-2 must be attach			
Signature	Title	Date		
Part 3. Vendor info	rmation			
Vendor's name				
Check applicable box: Single purchase certificate (a	ttach detailed receipts or complete Part 4, on reverse)			

Part 4. Description of property purchased

Date	Description	Quantity	Cost
			\$
	and a state of the transport of the factor of the state o		\$
			\$
			\$
****			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		Total cost	\$

General information

An exempt 501(c)(3) organization must have obtained a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue certifying that it is entitled to exemption under G.L. c.64H, §6(e). The 501(c)(3) organization must submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) signed by the 501(c)(3) organization with a copy of its Form ST-2 attached.

Any person, group or organization purchasing as an agent on behalf of a 501(c)(3) organization must certify that it is doing so by presenting to the vendor a properly completed Form ST-5 signed by the 501(c)(3) organization. It must also present a copy of the 501(c)(3) organization's Form ST-2. The agent of the exempt 501(c)(3) organization must complete Part 2 of Form ST-5.

Any government organization is encouraged to obtain a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue, certifying that it is entitled to exemption under G.L. c.64, § 6(d). The exempt government organization is encouraged to submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) with a copy of its Form ST-2 attached. If the government organization does not present Form ST-5, the vendor must maintain adequate documentation (generally, a copy of the government check) verifying that the purchaser is an exempt government agency.

Any person, group or organization purchasing on behalf of exempt government organizations must certify that they are doing so by presenting to the vendor a properly executed Form ST-5 when making such purchases. Part 1 of Form ST-5 should be tilled out by the exempt government organization. If Part 1 is not completed by the exempt government organization, the agent must enter the name, address, and, if available, the exemption number of the government organization on whose behalf the purchases are being made. Also enter a description of the property purchased into Part 4. The agent must complete Part 2 when acting on behalf of the exempt government organization. The purchaser must attach to the Form ST-5 a copy of the exempt government organization's Form ST-2 if available. If it is not available, the purchaser must enter the exemption number of the exempt government organization.

Other information for vendors

Vendors should verify the validity of the certificate presented to them by checking the expiration date on the certificate. Vendors must not honor a Certificate of Exemption that has expired.

Government organization maintain Form ST-2 Certificates of Exemption that have an expiration date of "None."

Vendors should call the Customer Service Bureau at (617) 887-6367 if they have any questions regarding a Certificate of Exemption which is presented to them.

If you have any questions about completing this certificate, please contact: Massachusetts Department of Revenue, Customer Service Bureau, 200 Arlington Street, Chelsea, MA 02150; (617) 887-6367.