



JON S. CORZINE
GOVERNOR

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE

R. DAVID ROUSSEAU
STATE TREASURER

PO Box 628
Trenton NJ 08625-0628

In reply to:
Client Registration Bureau
PO Box 252
Trenton, NJ 08646-0252
609-984-6150

N J CH OF THE EASTERN REGIONAL ASSO
C/O KENNETH E OLSEN
PO BOX 2001
TOMS RIVER NJ 08754

RE: 262-261-819/000



Dear Sir/Madam:

Congratulations! Your application for exemption from New Jersey sales and use tax has been approved. An Exempt Organization Certificate (Form ST-5) is enclosed. Please retain this unsigned original as part of your permanent records and make as many copies as needed to give to vendors for proof of exempt purchases.

The ST-5 exemption certificate grants your organization exemption from New Jersey sales and use tax on the organization's purchases of goods, meals, services, room occupancies and admissions that are directly related to the purposes of the organization, except purchases of energy and utility services. Also, your organization is exempt from collecting sales tax on occasional fundraising sales (except sales of motor vehicles) and on sales of donated goods made from a store in which at least 75% of the merchandise is donated and 75% of the workers are volunteers.

Please note that this exemption does not apply to regular (on-going) sales of taxable goods, meals, beverages and services. If your organization operates a catering business, restaurant, bar or similar business, or is a store or mail-order business, you must collect sales tax on taxable goods such as prepared foods, beverages, alcoholic and soft drinks, cigarettes and cigars.

If the name, address, purpose or operations of your organization change, you must notify the Client Registration Bureau in writing at P.O. Box 252, Trenton, NJ 08646-0252.

For more information on your exempt organization status, please call the Regulatory Services Branch of the Division of Taxation at (609) 292-5994.

Sincerely,

Darryl J. Ceremsak
Chief, Client Registration Bureau

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Enclosures

Please visit the Division of Revenue website at: <http://www.state.nj.us/treasury/revenue>

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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: N J CH OF THE EASTERN REGIONAL ASSO
RUTGERS UNIVERSITY, 6 BERRUE CIRCLE
PISCATAWAY NJ 08854

EXEMPT ORGANIZATION NUMBER 262-261-819/000
Effective Date: 03/20/08
Date Issued: 10/27/08

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:



DIRECTOR
DIVISION OF TAXATION

(Signature of Officer or Trustee of the organization)

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 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.



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF REVENUE
PO BOX 628
TRENTON, NJ 08646-0628

NEW JERSEY SALES AND USE TAX EXEMPT ORGANIZATIONS

The following are descriptions of rules that affect exempt organization sales and purchases.

Certain Sales by Exempt Organizations

Any sale, amusement charge, use or occupancy by an exempt organization, in the course of a trade or business in substantial competition with privately operated nonexempt business entities, is not directly related to the purposes of the exempt organization. Such an organization shall, in the conduct of the trade or business, pay and collect sales and use taxes in the same manner required of a privately operated nonexempt business.

1. An exempt organization is considered to be engaged in a trade or business in substantial competition with privately operated nonexempt business entities to the extent sales are made as follows:

- i. From a shop or store operated by such organization;
- ii. By mail, telephone, or facsimile orders accepted by such organization on a regular, continuous or long term basis; or
- iii. By or through a nonexempt business entity on behalf of or under an agreement with such organization.

2. An exempt organization is not considered to be engaged in a trade or business in substantial competition with privately operated nonexempt business entities to the extent sales are made by such organizations through **fundraising events or activities** which are of relatively short duration, and are not held on a regular basis during a calendar year; provided, however, that all proceeds inure to the benefit of the exempt organization. Nothing in this paragraph shall be construed as exempting sales that are subject to sales and use taxes under number 1. above.

Example 1: The operation of a booth selling sandwiches and soft drinks at a state fair for two weeks a year is an activity of relatively short duration and that is not held on a regular basis during the calendar year. The exempt organization is not required to collect sales tax on the sandwiches and soft drinks.

Example 2: The operation of a coffee shop one day a week throughout the year is an activity that is conducted on a regular basis. the exempt organization must collect sales tax on the coffee shop sales.

3. A shop or store as used in 1.i above includes any place or establishment from which goods are sold with a degree of regularity, frequency and continuity.

Certain Purchases By Exempt Organizations

Receipts from the sale to exempt organizations of food and drink 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 or rooms to exempt organizations in a hotel shall be treated in the following manner.

1. Whenever there is such a sale of food or drink, the vendor shall charge and collect the sales tax thereon unless an organization furnishes the vendor with a valid properly executed exempt organization certificate (Form ST-5) 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;

2. Whenever there is a room occupancy, the hotel shall charge and collect the sales tax thereon unless an organization furnishes the vendor with a valid properly executed exempt organization certificate (Form ST-5) 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.

3. In all cases, the exempt organization must pay the bill with organizational funds and the organization must be a valid exempt organization as of the date of the transaction;

4. Any exempt organization 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 all the charges on which the tax was calculated were paid by the organization using organization funds.