

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: WALNUT AVE SCHOOL P T A
370 WALNUT AVE
CRANFORD NJ 07016**

EXEMPT ORGANIZATION NUMBER
NJ3-004-238/000

Effective Date: **07/01/66**

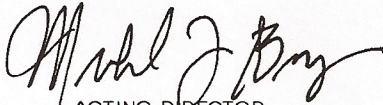
Date Issued: **05/25/11**

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:


ACTING 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 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.

Amount of Sale	Tax to be Collected	Amount of Sale	Tax to be Collected
\$0.01 to \$0.10 ..	None	\$5.91 to \$6.10 ..	\$0.42
0.11 to 0.19 ..	\$0.01	6.11 to 6.19 ..	.43
0.20 to 0.32 ..	.02	6.20 to 6.32 ..	.44
0.33 to 0.47 ..	.03	6.33 to 6.47 ..	.45
0.48 to 0.62 ..	.04	6.48 to 6.62 ..	.46
0.63 to 0.77 ..	.05	6.63 to 6.77 ..	.47
0.78 to 0.90 ..	.06	6.78 to 6.90 ..	.48
0.91 to 1.10 ..	.07	6.91 to 7.10 ..	.49
1.11 to 1.19 ..	.08	7.11 to 7.19 ..	.50
1.20 to 1.32 ..	.09	7.20 to 7.32 ..	.51
1.33 to 1.47 ..	.10	7.33 to 7.47 ..	.52
1.48 to 1.62 ..	.11	7.48 to 7.62 ..	.53
1.63 to 1.77 ..	.12	7.63 to 7.77 ..	.54
1.78 to 1.90 ..	.13	7.78 to 7.90 ..	.55
1.91 to 2.10 ..	.14	7.91 to 8.10 ..	.56
2.11 to 2.19 ..	.15	8.11 to 8.19 ..	.57
2.20 to 2.32 ..	.16	8.20 to 8.32 ..	.58
2.33 to 2.47 ..	.17	8.33 to 8.47 ..	.59
2.48 to 2.62 ..	.18	8.48 to 8.62 ..	.60
2.63 to 2.77 ..	.19	8.63 to 8.77 ..	.61
2.78 to 2.90 ..	.20	8.78 to 8.90 ..	.62
2.91 to 3.10 ..	.21	8.91 to 9.10 ..	.63
3.11 to 3.19 ..	.22	9.11 to 9.19 ..	.64
3.20 to 3.32 ..	.23	9.20 to 9.32 ..	.65
3.33 to 3.47 ..	.24	9.33 to 9.47 ..	.66
3.48 to 3.62 ..	.25	9.48 to 9.62 ..	.67
3.63 to 3.77 ..	.26	9.63 to 9.77 ..	.68
3.78 to 3.90 ..	.27	9.78 to 9.90 ..	.69
3.91 to 4.10 ..	.28	9.91 to 10.10 ..	.70*
4.11 to 4.19 ..	.29	Over \$10	1.40*
4.20 to 4.32 ..	.30	Over \$20	2.10*
4.33 to 4.47 ..	.31	Over \$30	2.80*
4.48 to 4.62 ..	.32	Over \$40	3.50*
4.63 to 4.77 ..	.33	Over \$50	4.20*
4.78 to 4.90 ..	.34	Over \$60	4.90*
4.91 to 5.10 ..	.35	Over \$70	5.60*
5.11 to 5.19 ..	.36	Over \$80	6.30*
5.20 to 5.32 ..	.37	Over \$90	7.00*
5.33 to 5.47 ..	.38	Over \$100	14.00*
5.48 to 5.62 ..	.39	Over \$200	21.00*
5.63 to 5.77 ..	.40	Over \$300	28.00*
5.78 to 5.90 ..	.41	Over \$400	

* On amounts above \$10.00, the tax shall be \$0.07 on each full dollar of the amount of sale, plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.

ST-75 (7-06)

NOTICE: The enclosed N.J. State Sales Tax Certificate of Authority (CA-1) is a permit to:

- Collect N.J. State Sales Tax
- Issue N.J. Resale Certificates (ST-3)
- Issue N.J. Exempt Use Certificates (ST-4)

You must have a valid N.J. Sales Tax Certificate to collect Sales Tax or issue certificates.

If you are not subject to collect N.J. Sales Tax but need to issue Resale or Exempt Use Certificates, you can request to be placed on a "Non-reporting Basis". Call or write the Division to obtain the proper forms (ST-6205) at:

State of New Jersey Division of Taxation P O Box 252 Trenton, N.J. 08646-0252 (609) 292-9292.

This Certificate of Authority (CA-1) must be displayed at your place of business.

NJ3-004-238/000

STATE OF NEW JERSEY Certificate of Authority

DIVISION OF TAXATION
TRENTON, N J 08695

The person, partnership or corporation named below is hereby authorized to collect:

NEW JERSEY SALES & USE TAX

pursuant to N.J.S.A. 54:32B-1 ET SEQ.

This authorization is good ONLY for the named person at the location specified herein.
This authorization is null and void if any change of ownership or address is effected.

**WALNUT AVE SCHOOL P T A
370 WALNUT AVE
CRANFORD NJ 07016**

Tax Registration No.: **XXX-XXX-238/000**

Tax Effective Date: **07-01-66**

Document Locator No.: **A0000196618**

Date Issued: **05-25-11**

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.