



RICHARD J. CODEY  
ACTING GOVERNOR

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF REVENUE

JOHN E. McCORMAC, CPA  
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

ANGRY SKIPPER ASSOCIATION INC  
3 WILSON DR  
STOCKTON NJ 08559

RE: 743-148-829/000

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

RJB:td  
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**

EXEMPT ORGANIZATION NUMBER  
**743-148-829/000**

Effective Date: **11/01/05**

Date Issued: **11/09/05**

ISSUED BY: **ANGRY SKIPPER ASSOCIATION INC**  
**3 WILSON DR**  
**STOCKTON NJ 08559**

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:

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

*Robert K. Thompson*  
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):** In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transactions covered by the certificate. "Good faith" requirements include:

- (a) The 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) The vendor has no reason to believe that the purchase is a type not ordinarily used by the organization for its purposes.

Sales transactions not supported by proper exemption certificates shall be deemed to be taxable. The vendor has the burden of proving that tax was not required. 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.