

MASSACHUSETTS DEPT. OF REVENUE
PO Box 7010
Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER
TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER

870C



PINE MANOR COLLEGE
400 HEATH ST
CHESTNUT HILL MA 02467-2332

Notice 30048
Exemption
Number 042 321 292
Date 12/01/08
Bureau TSD MGT SERV
Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **PINE MANOR COLLEGE**, a tax-exempt 501(c) (3) organization, will expire on **01/04/09**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **PINE MANOR COLLEGE** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 01/04/19.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Navjeet K. Bal
Commissioner of Revenue



Form ST-5
Sales Tax Exempt Purchaser Certificate

Rev. 5/92

Massachusetts
Department of
Revenue

To Be Completed by Exempt Organization

Name

PINE MANOR COLLEGE

Address

400 HEATH STREET

City

CHESTNUT HILL

State MA

Zip

02467

Exemption Number

042-321-292

Issue Date

1-4-09

Certificate expires on

1-4-19

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 64H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation.

Signed under the penalties of perjury.

Signature

DOROTHY MCDERMOTT

Title
BUSINESS MANAGER

Date

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.

To Be Completed by Vendor

Vendor's name

Check applicable box: ☐ Single Purchase Certificate ☐ Blanket Certificate

Attach detailed receipts/invoices or describe property on the back of this form.

General Instructions

The organization or agency must have obtained a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue, certifying that it is entitled to exemption and must attach a photocopy of Form ST-2 to this certificate. The vendor must retain a completed Form ST-5 accompanied by a copy of Form ST-2 in the same manner as other sales tax records. For further information regarding the requirements for retaining records, see Massachusetts Regulation 830 CMR 62C.25:1.

Notice to Vendors

Vendors must obtain a copy of the Certificate of Exemption (Form ST-2) at the time of any sale to an exempt organization. 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. Staple a copy of Form ST-2 to this form. NOTE: Governmental agencies maintain ST-2 Certificates of Exemption that have an expiration date of "NONE."

Vendors should call the Taxpayer Assistance Bureau at (617) 621-5251 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
Taxpayer Assistance Bureau
215 First Street
Cambridge, MA 02142
(617) 621-5251



Form ST-2
Certificate of Exemption

Massachusetts
Department of
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side.)

PINE MANOR COLLEGE
400 HEATH ST
CHESTNUT HILL

MA

02167

EXEMPTION NUMBER E

042-321-292

ISSUE DATE

01/04/99

CERTIFICATE EXPIRES ON

01/04/04

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE

MITCHELL ADAMS