

THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
DETERMINATIONS BUREAU

EXEMPT PURCHASER CERTIFICATE

MASSACHUSETTS DEPARTMENT OF REVENUE

CERTIFICATE OF EXEMPTION



*Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 84M, Sections 8(a) 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 1 year in prison and \$10,000 (\$50,000 for corporations) in fines.*

PLEASE  
COMPLETE  
THIS  
SECTION

NAME	Shelburne Falls Trolley Museum Inc.		
ADDRESS	P.O. Box 272		
CITY	Shelburne Falls, MA	STATE	01370-0272
		ZIP	

EXEMPTION NUMBER E  
043-133-373  
ISSUE DATE  
08/03/92  
CERTIFICATE EXPIRES ON  
NONE

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE  
MITCHELL ADAMS

Purchased from \_\_\_\_\_

Description of Property to be Purchased \_\_\_\_\_

Signed Under the Pains and Penalties of Perjury

Dated \_\_\_\_\_ Signature \_\_\_\_\_

By (title) \_\_\_\_\_

Check Applicable Box  Single Purchase Certificate  Blanket Certificate

INSTRUCTIONS FOR USE OF EXEMPT PURCHASER CERTIFICATE

Sales to the United States, the Commonwealth or to any political subdivision thereof or to their respective agencies are exempt.

Sales to any Corporation, Foundation, Organization or Institution which is exempt from taxation under the provisions of §501 (c)(3) of the U. S. Internal Revenue Code, as amended and in effect for the applicable period, are exempt from tax provided that:

- A. The tangible personal property which is subject to such Sales Tax is used in the conduct of such Organization or Agency;
- B. The Organization or Agency shall have obtained: a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue certifying that it is entitled to exemption and shall attach a photocopy of such form (ST-2) hereto;
- C. The Vendor must retain a copy of Form ST-5 accompanied by Form ST-2 as are other tax records. See Record Retention Regulation 830 CMR 62C.24